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AGP/PW/JS52

24 April 2007

To the board of directors of Spiller & Webber Limited

Tauntfield
South Road
Taunton
Somerset
TA1 3ND

Dear Sirs

Further to our recent discussions we resign as auditors of Spiller & Webber Limited

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

AMHERST & SHAPLAND

