



KPMG Audit Plc

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The Directors
Simon Engineering Limited
1st floor
Priory House
60 Station Road
Redhill
Surrey RH1 1PE

Your ref

Our ref SG resign ltr

Contact Lynton Richmond
020 7311 4701

19 December 2003

Dear Sirs

Notice of resignation – Simon Engineering Limited (no. 00287790)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG International,
a Swiss non operating association

Registered in England No 3110745
Registered office
8 Salisbury Square
London EC4Y 8BB