



Horwath Clark Whitehill

Horwath Clark Whitehill
Chartered Accountants
Hatherton House
Hatherton Street
Walsall WS1 1YB, UK
Tel: +44 (0)1922 725590
Fax: +44 (0)1922 625790
DX: 12123 Walsall
www.horwathcw.com

Our Ref: JGD/s/c

27 April 2004

The Directors
Thomas Ely Limited
P.O. Box 8,
10 Hatherton Road,
Walsall,
West Midlands WS1 1JH

Dear Sirs,

Notice of resignation as auditors

Following the conversion of Horwath Clark Whitehill to a Limited Liability Partnership (LLP) from 1 April 2004, we have agreed with you that the new firm, Horwath Clark Whitehill LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Thomas Ely Limited, registered number 00753078.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Thomas Ely Limited

Yours faithfully,

Horwath Clark Whitehill

