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T500/AS/AS

To the board of directors of Tyne Tees Filtration Limited
Blue House Point Road
Portrack Industrial Estate
Stockton-on-Tees
Cleveland TS18 2QL

976278

22 September 2006

Dear Sirs

Further to our recent discussions we resign as auditors of Tyne Tees Filtration 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

Steggles & Co

