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Private and Confidential

The Directors
Biwater Services Limited
Biwater Place
Gregge Street
Lancashire
OL10 2DX

23 December 2010

Our ref PS/DMJ/Biwater

Dear Sirs

Biwater Services Limited
Biwater Treatment Limited
BiProduct Recovery Limited
Farrer Consulting Limited

We hereby resign as auditors of the above named companies, with effect from 23 December 2010.

This letter, along with the attached Section 519 Statements, constitute our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statements, as required by the Act, indicate that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the companies. We will be submitting copies of these statements to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Institute of Chartered Accountants in England and Wales of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

BDO LLP

Enc

PS/DMJ/Biwater
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THURSDAY



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30/12/2010

COMPANIES HOUSE

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To the directors of Biwater Treatment
Limited

Company Number 01535477

23 December 2010

Statement under Section 519 Companies Act 2006.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Biwater Treatment Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO W

BDO LLP