



BDO Stoy Hayward
Chartered Accountants

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The Directors
Walter Smith (Birmingham) Ltd
Crosby Court
28 George Street
Birmingham
B3 1QG

6 April 2001

Our Ref 107TMD0073

Dear Sir

Walter Smith (Birmingham) Limited No: 1835722

We are writing to notify you that we are resigning as auditors of the above company with immediate effect.

As required by 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 attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394.

Yours faithfully

BDO Stoy Hayward

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