

THOMAS MAY & CO

CHARTERED ACCOUNTANTS

The Lawns 33 Thorpe Road Peterborough PE3 6AD

Telephone 01733 560212 Fax 01733 564542 Website: www.thomasmay.co.uk

Our ref : GHJ/MM/5634

Contact : Graham Jones

18 May 2006

The Directors
Onan International Ltd
Unit 44
Guash Way
STAMFORD
Lincs PE9 1XP

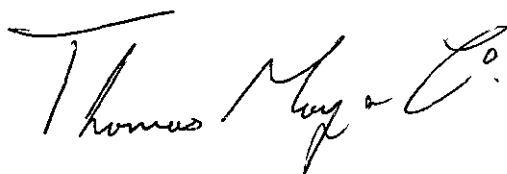
Dear Sirs

We hereby tender our resignation as auditors to the company, with effect from today's date.

For the purposes of Section 394(1) of the Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Section 394(5) of the Companies Act 1985 requires that a copy of this notice must be sent by us within twenty-eight days to the Registrar of Companies, unless we received notification from you within twenty-one days that application has been made to the Court.

Yours faithfully



THOMAS MAY & CO



Partners: Peterborough Kevin Woodthorpe Graham Jones

Leicester David Radford Brian Carruthers Simon Marshall John Calow Kaushik Bathia Sarah Major Tony Bedford

Also at:

Allen House Newarke Street Leicester LE1 5SG Telephone 0116 233 5959

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales



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