

The Directors
SMB 2550 Limited
85 Meneage Street
Helston
TR13 8RD

12 December 2006

MB/CJB

Direct Line: 01392 284450

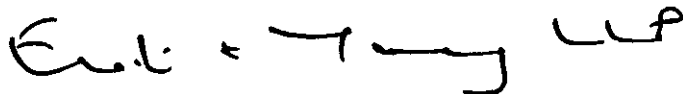
Dear Sirs

SMB 2550 Limited - 2273238

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors to SMB 2550 Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of any of the group companies.

Yours faithfully



WEDNESDAY



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COMPANIES HOUSE



INVESTOR IN PEOPLE

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