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Company Secretary  
LSC Group Limited  
Concept House  
Victoria Road  
Tamworth  
Staffordshire  
B79 7HS

31 October 2001

Dear Sirs

***LSC Group Limited - 2275471***  
***Notice of Resignation as Auditors***

We write to inform you that we are resigning as auditors of LSC Group Limited with immediate effect in accordance with the Companies Act 1985 Section 394.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

1300 503 H2W26

BDO Stoy Hayward

