Deloitte.

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The Secretary
Hovetop Limited
Weymouth Avenue
Dorchester
Dorset
DT1 1QT

2382413

24 January 2007

Dear Sirs

Hovetop Limited

This letter is formal notice of our resignation as auditors to the above company with effect from 24 January 2007

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

Yours faithfully

Delotte + Toucher Let

Deloitte & Touche LLP

SATURDAY



RM

17/11/2007 COMPANIES HOUSE 107

Audit. Tax. Consulting. Corporate Finance.

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Member of Deloitte Touche Tohmatsu