

Maurice Andrews

CHARTERED ACCOUNTANTS

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The Directors
Richmond Lighting Limited
6 Wealdstone Road
Kimpton Industrial Estate
Sutton
Surrey SM3 9RW

Our ref: BGE/RI1863

14th May 2007

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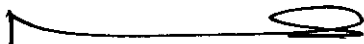
Dear Sirs

Richmond Lighting Limited ('the Company') 02418916

We hereby resign as auditors of the Company with effect from the date of this letter.

In accordance with s394(1) Companies Act 1985 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 the Company.

Yours faithfully,



Maurice Andrews



Partners: Michael J Pettit FCA, Bruce G Elliott FCA

Registered by The Institute of Chartered Accountants in England and Wales to carry out company audit work
Regulated by The Institute of Chartered Accountants in England and Wales for a range of investment business activities