

KPS/1216/CJ

5 February 2010

The Board of Directors
IKO Plc
Appley Lane North
Appley Bridge
Wigan
Lancashire
WN6 9AB

The Lexicon
Mount Street
Manchester M2 5NT

t +44 (0)161-832 6088
f +44 (0)161-834 9053
manchester@chadwickllp.co.uk
www.chadwickllp.co.uk

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Dear Sirs

NOTICE OF AUDITORS RESIGNATION

COMPANY NAME:- IKO Plc

COMPANY NUMBER:- 02678296

We hereby resign as auditors of IKO Plc with effect from 5 February 2010

Appended to this letter is a statement of circumstances on our resignation as required by section 519 Companies Act 2006

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days

Yours faithfully

chadwick
CHADWICK LLP

Chartered Accountants & Statutory Auditors
Tower Building
Water Street
Liverpool
L3 1PQ

Enclosure (1)

Partners
Richard Burrows
Pamela Dawes
Michael Hodges
David Nicholls, FCCA
Kevin Simmons
Directors
Angela Harnson
Mary Tierney

LIVERPOOL OFFICE
Tower Building
Water Street
Liverpool L3 1PQ

t +44 (0)151 236 6262
f +44 (0)151-236 6004
liverpool@chadwickllp.co.uk
www.chadwickllp.co.uk



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**STATEMENT TO THE DIRECTORS OF IKO PLC ON CEASING TO HOLD
OFFICE AS AUDITORS**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

In accordance with section 522 of the Companies Act 2006, we are sending a separate statement of reasons in relation to our ceasing to hold office to the appropriate audit authority. We would remind you that you are also required to send a copy of this notification to the same audit authority in accordance with section 523 of the Companies Act 2006


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