

The Directors
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1 September 2006

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Associated Technologies Limited, company number 2815753, and its associated undertakings (listed in Appendix 1), with effect from 1 September 2006.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Associated Technologies Limited and its associated undertakings.

Yours faithfully

PricewaterhouseCoopers LLP

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Appendix 1

List of associated undertakings of Associated Technologies Limited

Company	Registration number
Heskgold Limited	3921353
AT Air Limited	4163490
Speed 8765 Limited	4213819
Chavignol Limited	3973370