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Accountants and business advisors

Pannell House Park Street Guildford Surrey GU1 4HN Telephone 01483 564646 Facsimile 01483 578880  
Web site <http://www.pkf.co.uk>

The Directors  
SPI (Fire Engineering) Limited  
Unit 11  
Farnborough Business Centre  
Eelmoor Road  
Farnborough  
Hampshire  
GU14 7XA

Our ref: DJP/VLM/1026781

26 April 2004

Dear Sirs

We hereby tender our resignation as auditors to SPI (Fire Engineering) Limited to take effect forthwith.

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

  
PKF

