St Nicholas House
Park Row
Nottingham
NG1 6FQ
United Kingdom

Tel +44 (0) 115 935 3535
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DX 10131 Nottingham 1

Private & confidential
The Directors
Advanced Composite Technology Transfers Limited
Composites House
Sinclair Close
Heanor Gate Industrial Estate
HEANOR
DE75 7SP

Our ref llp/04-021-6

17 May 2002

Dear Sirs

Advanced Composite Technology Transfers Limited – Registered number 3842689

We hereby give notice of our resignation as auditors of your company with effect from today.

Yours faithfully

KPMG

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COMPANIES HOUSE

KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales. The principal place of business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection

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Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

17 May 2002

Dear Sirs

Notice of resignation

On behalf of the companies stated in the attached letters, please find enclosed copies of our notice of resignation as auditors. There are no circumstances in relation to our resignation from these companies which we have brought to the attention of the companies' members or creditors and hence no statements of circumstances are enclosed.

Yours faithfully

KPMG

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