

Our Ref CMB/RB/1

The Company Secretary SUEL Offices The Innovation Centre 217 Portobello SHEFFIELD S1 4DP

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9 February 2009

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Dear Sir

We refer to our resignation as auditors of Axordia Limited with effect from 9 February 2009.

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.

Yours faithfully

Craig Burton

Senior Statutory Auditor

For Grant Thornton UK LLP

Registered Auditors

Direct T: 0114 2629709 Direct F: 0114 2500294

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