

Lovewell Blake

CHARTERED ACCOUNTANTS

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Norwich NR1 1NY

DX 5279 Norwich

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The Directors
Whealers Export Limited (Company number 04899473)
SPC Atlas Works
Norwich Road
Lenwade
Norwich
NR9 5SN

Our reference
cps/mdls/jeb/022304
Email mdls@lovewell-blake.co.uk
Direct fax. (01603) 692238

Your reference

Date
30 April 2007

Dear Sirs

Whealers Export Limited ("the Company")

Please accept this letter as our formal resignation as auditors to the Company with immediate effect as required by section 392 of the Companies Act 1985 ("the Act").

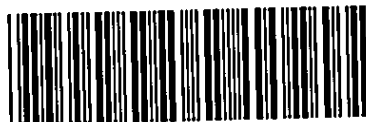
In accordance with section 394 of the Act, we confirm that there are no circumstances or matters connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account, except for the sum of £6,979.51 which is in transit to our account

Yours faithfully


Lovewell Blake

SATURDAY



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02/06/2007
COMPANIES HOUSE

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Partners: Christopher Dicker, Robin Aahe, Russell Leggett, Michael Smith, Richard Morris, Maurice Land, David Butler, Douglas Young, Brian Bale (FCCA), Christopher Freemantle (CTA), Keith Shorten (FCCA), Simon De-Lacy Adams, Paul Biddon, Brian Fleninger, Mark Haylett (CTA), Rebecca Gascoyne-Richards, Steven Scarlett (FCCA), Graham Sillitt (CTA), Andrew Turner (FCCA), Simon Watson (FCCA), Philip Bartram (FCCA), Neil Orford (FCCA)
Offices at Aylesham, Great Yarmouth, Halesworth, Lowestoft, North Walsham, Norwich and Thorford
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