



Accountants & Business Advisers

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SCC/DJW

The Directors
Helveta Limited
90 Milton Park
Didcot
OX14 4RY

12 November 2010

Dear Sirs

Resignation as auditors - Helveta Limited
Helveta (UK) Limited
Helveta (GB) Limited
Helveta Americas Limited

5094580

We resign as auditors to the above companies with effect from the date of this letter

We confirm that there are no matters in connection with our resignation as auditors that require bringing to the attention of the shareholders and/or creditors of the companies

In addition, we confirm that the resignation and statement have been/will be deposited at

- the registered office of the company in accordance with section 519 of the Companies Act 2006,
- the Registrar of Companies in accordance with section 521 of the Companies Act 2006 and
- the appropriate audit authority in accordance with section 523 of the Companies Act 2006

Yours faithfully


James Cowper LLP
accountants@jamescowper.co.uk

THURSDAY



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09/12/2010

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COMPANIES HOUSE

Offices also in Henley +44 (0)1491 848500, Newbury +44 (0)1635 35255, Reading +44 (0)118 9590261 and Southampton +44 (0)2380 221222

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

James Cowper LLP is a limited liability partnership registered in England and Wales

Registered number OC341068 Registered office 3 Wesley Gate Queen's Road Reading Berkshire RG1 4AP

A full list of members' names may be inspected at our registered office

References to Partners are to Members of James Cowper LLP