

Our Ref MEP/IC/S4031

Your Ref

Date 31 March 2008



CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

D J Higson
SPDG Technologies plc
The Old Bank Building
6 Market Square
Kirkby Lonsdale, Carnforth
LA6 2AH

KENDAL HOUSE

MURLEY MOSS
BUSINESS VILLAGE

Dear David

OXENHOLME ROAD

SPDG TECHNOLOGIES PLC 5290744

KENDAL

Following the amalgamation of Lonsdale & Partners Ltd with Moore and Smalley LLP from 1 April 2008, we have agreed with you that Moore and Smalley LLP, the new amalgamated firm, will be replacing us as auditors

CUMBRIA

For the purpose of the section 394 (1) of the Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

LA9 7RL

T 01539 729727

Yours sincerely

F 01539 740929


ME Proudfoot
Director

lp@lonsdale.co.uk

www.lonsdale.co.uk

also at Lancaster and
Kirkby Lonsdale

FRIDAY



A511X1P4

A29

25/07/2008

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COMPANIES HOUSE



INCORPORATED