

The Directors
G C Netherton Limited
15 Hockley Court
Stratford Road
Solihull
West Midlands
B94 6NW

PricewaterhouseCoopers LLP
Donington Court
Pegasus Business Park
Castle Donington
East Midlands
DE74 2UZ
Telephone +44 (0) 1509 604000
Facsimile +44 (0) 1509 604010
www.pwc.com/uk

7 October 2009

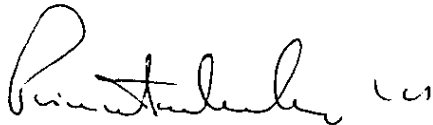
Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of G C Netherton Limited, registered number 05859746, with effect from 21 September 2009, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,



WEDNESDAY



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14/10/2009

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COMPANIES HOUSE