



Grant Thornton

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Our Ref A00513270/322/189

The Company Secretary  
SPCD (Didcot) Limited  
The Brew House  
Greenalls Avenue  
WARRINGTON  
WA4 6HL

Grant Thornton UK LLP  
3140 Rowan Place  
John Smith Drive  
Oxford Business Park South  
Oxford OX4 2WB

T +44 (0)1865 799899  
F +44 (0)1865 773311  
[www.grant-thornton.co.uk](http://www.grant-thornton.co.uk)

25 May 2011

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of SPCD (Didcot) Limited with effect from 31 May 2011

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

You are required to send a copy of this notice to the Registrar of Companies within fourteen days

As we ceased to hold office before the end of our term of office, you also are required to inform the Professional Oversight Board that we have ceased to hold office and send a copy of the statement of reasons to the Board

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP



Chartered Accountants

Member firm within Grant Thornton International Ltd

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