

BNL

BRENNAN NEIL & LEONARD
CHARTERED ACCOUNTANTS

29 March 2011

Our Ref JH/MAC

Nanocentral Ltd
Wilton Centre
Wilton
Redcar
Cleveland
TS10 4RF

Dear Sirs

**STATEMENT TO NANOCENTRAL LTD
(COMPANY NO: 06541409) ON CEASING TO HOLD OFFICE AS
AUDITORS PURSUANCE TO SECTION 519 OF THE COMPANIES ACT 2006**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Brennan Neil & Leonard

Brennan Neil & Leonard

MONDAY



A39

AM9X2TEB

18/04/2011

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COMPANIES HOUSE

MIKE BRENNAN

JOHN LEONARD

JENNIFER HALL

32 BRENKLEY WAY BLEZARD BUSINESS PARK SEATON BURN NEWCASTLE UPON TYNE NE13 6DS
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Registered to carry out audit work by The Institute of Chartered Accountants in England & Wales
Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C008787748