

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

6933900

Helveta Americas Limited

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





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

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