

To the directors of GFS (Motherwell) Limited

Company Number SC146523

16 May 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to GFS (Motherwell) Limited as of 16 May 2007

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of GFS (Motherwell) Limited which we consider should be brought to the attention of members and/or creditors of the company


BDO Stoy Hayward LLP

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