

BUSINESS



R W M & K M MACKENZIE & CO

CHARTERED ACCOUNTANTS

Regulated to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland

Our Ref: RWMM/GRW/09060
Contact:
Your Ref:

Sc 161195

25th July 2005

Isleburn Structural Services Ltd
Delny Industrial Estate
Invergordon
Ross-shire
IV18 0NA

Dear Sirs

We would like to intimate our formal resignation as auditors with Isleburn Structural Services Ltd with effect from the date of this letter.

Yours faithfully

R W M & K M MacKenzie & Co



PARTNERS:

R.W.M. MacKenzie
D. Findlay

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