



**BDO Stoy Hayward**  
**Private and Confidential**  
Chartered Accountants

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The Directors  
Neill Clerk Energy Ltd  
144 West George Street  
Glasgow  
G2 2HG

22 December 2003


Dear Sirs

**Notice of resignation as auditors of Neill Clerk Energy Ltd  
(Company Number SC173381)**

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Neill Clerk Energy Ltd with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

  
BDO Stoy Hayward

