



KPMG Audit Plc
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AR Haigh
IMI Watson Smith Limited
Cross Chancellor Street
Leeds
LS6 2RT

Our ref 3/as/ls/3414client

16 October 2009

Dear Sirs

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls within the definition of a major audit and therefore your notification should be made to the Professional Oversight Board.

Yours faithfully

KPMG Audit Plc

Enclosures:





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Our ref 3/as/ls/3418client

16 October 2009

Dear Sirs

Statement to IMI Watson Smith Limited (no. 1691122) on ceasing to hold office as auditors pursuant 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 connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc