

N.I. COULTHARD, F.C.A., C.P.F.A.
Chartered Accountant

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Newton Hall,
Durham,
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The Directors
M F Sealing Systems Ltd
Westminster
St Marks Court
Teesdale Business Park
Stockton on Tees
TS17 6QP

18 July 2007

Dear Sirs,

M.F. Sealing Systems Limited ('the Company')

I hereby resign as auditor of the Company

I confirm that I have no outstanding claims of any kind against the Company and that there are no circumstances connected with my resignation which I consider should be brought to the attention of the members or creditors of the company

Yours faithfully,



N I Coulthard

Registered Auditor

THURSDAY



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16/08/2007

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COMPANIES HOUSE