

To the directors of
Deritend Electro-Mechanical Services Limited

Company Number 4159270

10 January 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Deritend Industries Limited as of 10 January 2007.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Deritend Electro-Mechanical Services 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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