



**SEDLEY · RICHARD · LAURENCE · VOULTERS**

CHARTERED ACCOUNTANTS · BUSINESS ADVISERS AND TAX CONSULTANTS

***STRICTLY PRIVATE & CONFIDENTIAL***

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03 April 2008

2698390

Our Ref MK/4987/gh/219608

Dear Sirs

**PAINT PROCESS MANAGEMENT LIMITED**

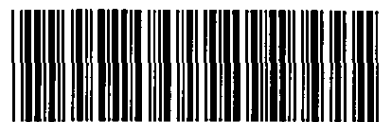
Please accept this letter as confirmation under section 392 of the Companies Act 1985 of our resignation, with immediate effect, as auditors of the above company

In accordance with section 394 of the Companies Act 1985, we state that there are no circumstances connected with our resignation that we consider should be brought to the attention of the company's members of creditors

Yours faithfully

**SEDLEY RICHARD LAURENCE VOULTERS**

Cc: Companies House



A10 05/04/2008 149  
COMPANIES HOUSE

A member of



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Richard Rosenberg  
Laurence Finger  
Marc Voulters

Stephen Marks  
Stephen Jeffery  
Jonathan Hawkes

Alok Verma  
Lutfy Ossman  
David Sinanan FCCA

Paolo Maranzana  
Malcolm Kauder FCCA  
Karen Doe

Stephen Watts FCCA