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# Deloitte.

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The Secretary  
Cooling Power Holdings Limited  
Cooling Power Industries Limited  
Finning Machines Limited  
Specialist Heat Exchangers Limited  
Tube Fins Limited  
Freeman Road  
North Hykeham  
Lincoln  
LN6 9AP

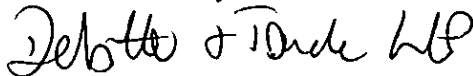
2 March 2007

Dear Sir

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

Yours faithfully



**Deloitte & Touche LLP**

WEDNESDAY



\*AJFEE08W\*

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28/03/2007

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COMPANIES HOUSE

**Audit. Tax. Consulting. Corporate Finance.**

Member of  
**Deloitte Touche Tohmatsu**

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