



MURRAY SMITH

CHARTERED ACCOUNTANTS

Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU
Tel 01606 79411 Fax 01606 782878 email@murraysmith.com

PRIVATE & CONFIDENTIAL

The Directors
Able Systems Limited
Denton Drive
Northwich
Cheshire
CW9 7TU

Our Ref MGB/A150/FB

1633942

Dear Sirs

2nd April 2008

ABLE SYSTEMS LIMITED ('the Company')

We hereby resign our office as auditors of the above Company with immediate effect

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account

Yours faithfully

Murray Smith LLP

TUESDAY



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COMPANIES HOUSE

Richard J Taylor BSc FCA Peter R Daniel FCA CTA Michael J M Jones BSc (Econ) FCA
Denise B Watkinson FCA Michael G Benson BSc PhD ACA Colin R Johnson BSc ACA Steve Williams BSc ACA

Murray Smith is the trading name of Murray Smith LLP a limited liability partnership,
which is registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales
Registered office Darland House, 44 Winnington Hill, Northwich, Cheshire CW8 1AU
Registered in England and Wales under number OC 315607