

Grant Thornton UK LLP  
Chartered Accountants  
UK member of  
Grant Thornton International

Our Ref: SMH/KH0707/A01022

1579286

The Company Secretary  
ACS Industries Limited  
Huffwood Trading Estate  
Brookers Road  
Billingshurst  
West Sussex  
RH14 9UR

7 July 2006

Dear Sir

We refer to our removal as auditors of ACS Industries Limited with effect from 5 July 2006.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP  
Registered Auditors

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