



CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

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Marks Club (Charles Street) Limited
44 Hays Mews
London
W1J 5QB

836906.

19 July 2007

Our Ref RDR/ah

Dear Sirs

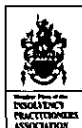
As requested, we hereby submit our resignation as auditors of Marks Club (Charles Street) Limited with immediate effect

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully

Wilkins Kennedy

WILKINS KENNEDY



C G WISEMAN FCA MPA FARRP R C P SMITH FCA P A GOODMAN MA FCA CTA C B BAYNES FCA S R GOLDER FCA W J B PAYNE BA ACA
R S BUTTERFIELD FCA MPA K J T WALMSLEY FCA A MERRETT FCA MPA MAE S P GRANT FCA ATT MPA MARRP P R MANNING FCA R D REYNOLDS BA FCA
R T HASLAM ACA J HOWARD BA FCA D R GRAVES BA ACA P J BARTON FCA DIRECTOR J SELBY BSc (Econ) FCA CTA

C G WISEMAN IS AUTHORISED TO ACT AS AN INSOLVENCY PRACTITIONER BY THE INSOLVENCY PRACTITIONERS ASSOCIATION

A FULL LIST OF PARTNERS IS AVAILABLE AT THE ABOVE ADDRESS
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

OTHER OFFICES
AMERSHAM, CAMBRIDGE, EGHAM, HERTFORD,
ORPINGTON, SOUTHEND-ON SEA AND
THE FALKLAND ISLANDS
ASSOCIATE OFFICES WORLDWIDE
A Member of the
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