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**Private and confidential**

The Directors  
Castle Holdings Limited  
Park Mill  
Shortbank Road  
Skipton  
North Yorkshire  
BD23 2TT

16 February 2005

Our ref 012147/RAR/LJL/GG001428

Dear Sirs

COPY

~~CASTLE HOLDINGS LIMITED~~  
~~CASTLE ACOUSTICS LIMITED~~ ✓  
**STATEMENT UNDER SECTION 394 COMPANIES ACT 1985**

We hereby give notice, under Section 392 of the Companies Act, of our resignation as auditors to Castle Holdings Limited and its subsidiary undertaking, Castle Acoustics Limited as of 8 February 2005.

In accordance with Section 394, we confirm there were no circumstances connected with our ceasing to hold office as auditors of Castle Holdings Limited and Castle Acoustics Limited which we consider should be brought to the attention of members and / or creditors of the companies.

Yours faithfully

  
BDO Stoy Hayward LLP

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