

LR/JBM/GMW/O00530

1403899

26 June 2007

Accountants

STATEMENT TO THE DIRECTORS OF ORWELL SECURITIES (IPSWICH) LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS

Business Partners

In accordance with section 392 of the Companies Act 1985, we hereby resign as auditors of the above company.

Financial Advisers *

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

Insurance Brokers *

Scrutton Bland

Registered Auditors

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Graham Bradley FCCA. Jason Fayers: Sue Gull FCA
Nigel Huschmon FPFS. James McElhinney ACA
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