Deloitte

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The Secretary
Christchurch Estates Limited
RMG House
Essex Road
Hoddesdon
Hertfordshire
EN11 0DR

29 January 2009

Dear Sir

This letter is formal notice of our resignation as auditors of Christchurch Estates Limited with effect from the date of receipt of this letter at its registered office.

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.

Yours faithfully

Deloite W

Deloitte LLP

THURSDAY

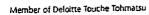


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