

Smith & Williamson

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Private & Confidential

The Director
Consolidated Marketing International Limited
1 Harbour Road
Portishead
Bristol
BS20 7BL

27 March 2008

Our ref JMT/nac/CO04677

Dear Sir

2544366

Consolidated Marketing International Limited

We are writing to confirm our resignation as auditors of the above named company as from today's date

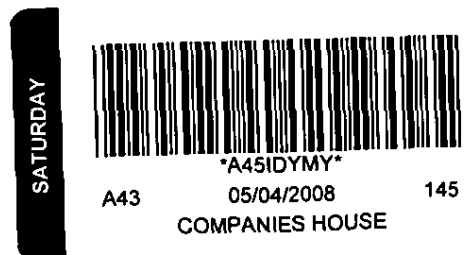
We attach a statement as required by Section 394 of the Companies Act 1985 indicating that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394

Yours faithfully

Nexia Smith & Williamson LLP

Nexia Smith & Williamson LLP

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Nexia Smith & Williamson Audit (Bristol) LLP

Nexia Smith & Williamson Audit (Bristol) LLP is a limited liability partnership registered in England at the above address No. OC302883. A list of members and their professional qualifications is available for inspection at Portwall Place, Portwall Lane, Bristol, BS1 6NA, its principal place of business and registered office. Registered to carry out audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. The LLP is a member of Nexia Smith & Williamson Audit Limited and a member of Nexia International, a worldwide network of independent accounting firms.



To the directors of Consolidated Marketing International Ltd Company Number 02544366

27 March 2008

JMT/JME/CO04677

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Consolidated Marketing International Limited which we consider should be brought to the attention of members and/or creditors of the company

Nexia Smith & Williamson LLP

Nexia Smith & Williamson LLP

1