

## J. M. Shah and Company

Chartered Accountants

24 Old Bond Street London W1S 4AP

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JS/CC/2363

The Director
Planlock Limited
Third Floor
24 Old Bond Street
London
W1S 4BH

26 October 2011

Dear Sir.

We resign as auditors of Planlock Limited

In accordance with section 519 Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully,

J. M. SHAH AND COMPANY

FRIDAY

LD7

11/11/2011 COMPANIES HOUSE

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Jitu Shah FCA