

110 DEC 2007

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6 December 2007

Dear Sirs,

Claims and Recovery Services Ltd 2909258
Richard Oliver International Ltd 1267959
Carter Wilkes & Fanes Ltd 984073

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their 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 companies

Should you have any further questions regarding the termination of our appointment as auditors to the firm please contact in the first instance Duncan Robinson

Yours faithfully

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