

2984986



Your Ref:

Our Ref:

The Directors
Atlas Navigation Company Limited
20 St Dunstons Hill
London
EC3R 8HL


Suite 416/419, The Cotton Exchange
Old Hall Street, Liverpool L3 9LQ
Telephone 0151 255 0558
Fax 0151 255 0572
Email enquiries@b-p-r.co.uk
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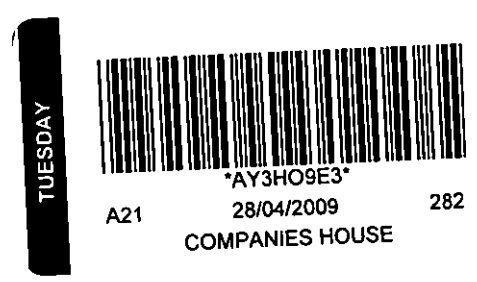
23rd March 2009

Dear Sirs,

We hereby tender our resignation as auditors to the company with effect from 1st April 2009

In accordance with section 519 of the Companies Act 2006, 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.


Bailey Page & Roper
416/419 The Cotton Exchange
Old Hall Street
Liverpool
L3 9LQ



Wirral Office

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M W Roper • A P Williams
J A Brown • E Brown



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