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The Directors
Harrowby Developments Limited
Meridian House
The Crescent
York
Y024 1 AW

4 November 2005

ICO/DC/AMU/PCA

Direct Line
020-7951 4436

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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

Adrian Mulea

Adrian Mulea
Director
for and on behalf of Ernst & Young LLP

