## MOORE STEPHENS CHARTERED ACCOUNTANTS

Your Reference:

Our Reference:

126/47/39905

St Paul's House Warwick Lane London EC4M 7BP

Tel: +44 (0)20 7334 9191 Fax: +44 (0)20 7248 3408 DX: 15 London/Chancery Lane www.moorestephens.co.uk

13 May 2009

The Directors
British Marine Plc 36 21514
11 Manchester Square
London
W1U 3PW

Dear Sirs

## **RESIGNATION AS AUDITORS**

Moore stephens UP

We hereby give notice under s.516 of the Companies Act 2006 of our resignation as auditors to your company.

Yours faithfully

THURSDAY

\*AGLCBA8G\*

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28/05/2009 COMPANIES HOUSE

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