

**STATEMENT TO THE DIRECTORS OF RUDRIDGE LIMITED ON 26th
JUNE 2006
CEASING TO HOLD OFFICE AS AUDITORS
Company Number 3923995**

In accordance with S394 of the Companies Act 1985, 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.

AVN Churchmill

AVN CHURCHMILL
Registered Auditors

Churchmill House
Ockford Road
Godalming
Surrey GU7 1QY

26th June 2006

