

# Horwath Clark Whitehill

Horwath Clark Whitehill  
Chartered Accountants  
25 New Street Square  
London EC4A 3LN, UK  
Tel: +44 (0)20 7353 1577  
Fax: +44 (0)20 7583 1720  
DX: 0014 London Chancery Lane  
www.horwathcw.com

Our Ref: ES/G0718/SD

14 September 2004

The Board of Directors  
Quail (Durham) Limited  
11<sup>th</sup> Floor East  
33 Cavendish Square  
London  
W1G 0PW

Dear Sirs

**QUAIL (DURHAM) LIMITED ('the company')**

4858001

In accordance with the requirements of Section 392 of the Companies Act 1985 and at your request we formally resign as auditors of the company with effect from the date of this letter.

For the purposes of Section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within 14 days of receipt.

Yours faithfully

**Horwath Clark Whitehill**

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