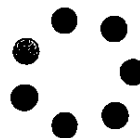


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Our ref AMMH/SL/HL/DI097

11 January 2011

The Directors
JV Limited
3-4 Regan Way
Chetwynd Business Park
Chilwell
Nottingham
NG9 6RZ



Dear Sirs

**Resignation as auditor
JV Limited**

We hereby resign our office as auditor of the Company as of the date of this letter

We confirm 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

A copy of this notice should be deposited with the Registrar of Companies within 14 days

Yours faithfully

Cooper Parry LLP

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