



Moores Rowland LLP

APPENDIX 8

The Board of Directors
Marcus Evans (ANZ) Limited
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31 May 2007

Dear Sirs

Statement to the directors of Marcus Evans (ANZ) Limited (No.04825861) on ceasing to hold office as auditors pursuant to Section 394 of the Companies Act 1985

We hereby resign our office as auditors of the company and we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully

MRI Moores Rowland LLP

MRI Moores Rowland LLP

WEDNESDAY



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