



Accountants &  
business advisers

The Directors  
Burleigh Estates (Gloucester Nominees) Limited  
25-28 Old Burlington Street  
Mayfair  
London  
W1S 3AN

5314225

Our ref: S/IMA/SLO/1011728

7 July 2006

Dear Directors

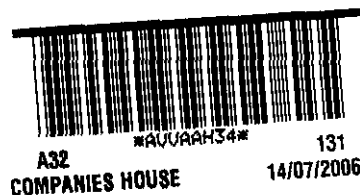
**Burleigh Estates (Gloucester Nominees) Limited**

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

PKF (UK) LLP



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