

MAIN/ CF /YYMAI252/GEN

25th October 2010

STRICTLY PRIVATE AND CONFIDENTIAL

RSH & CP Company Limited
129A Middleton Boulevard
Woollaton Park
Nottingham
Nottinghamshire
NG8 1FW

Dear Sirs

In accordance with section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our ceasing to hold office as auditor which should be brought to the attention of the members or creditors of the company

Yours faithfully

Ormerod Rutter Limited

