

Our Ref JLVB/SJT/W2220

**KAY  
JOHNSON  
GEE**

**Chartered Accountants**

The Directors  
Worksharp Limited  
Hesketh Mount  
92/96 Lord Street  
Southport  
Merseyside  
PR8 1JR

Gnffin Court  
201 Chapel Street  
Manchester M3 5EQ  
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13 October 2008

Dear Sir

**WORKSHARP (BLACKFRIARS) LIMITED (THE "COMPANY")**

We hereby resign our office as auditors of the Company with immediate effect

In accordance with section 519 of the Companies Act 2006, we confirm that 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

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies

Yours faithfully

  
**KAY JOHNSON GEE**

FRIDAY



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07/11/2008

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COMPANIES HOUSE

Partners

Jonathan E Avery (FCA FABRP)

Roger W Blaskey BSc(Hons) FCA

Julian M Beressi BSc(Hons) FCA MAE

Robert E Ward BA(Econ)