

RAWLINSON & HUNTER

AXT/AXT/21-085251/XT87QZUS

13 July 2009

The Directors
Morris United Limited
Oxford House
Cliftonville
Northampton
Northamptonshire
NN1 5PN

PRIVATE AND CONFIDENTIAL

05960495

Dear Sirs

STATEMENT OF NO CIRCUMSTANCES

In accordance with Section 516 of the Companies Act 2006 ("the Act"), we wish to inform you of our intention to resign as auditors of Morris United Limited ("the Company") with immediate effect.

In accordance with Section 519 of the Act we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully

Rawlinson & Hunter

RAWLINSON & HUNTER

THURSDAY



PC4 *P89GWCD7* 1077
13/08/2009
COMPANIES HOUSE

PM Prettejohn fca R Drennan fca SP Jennings fca CJA Bliss fca JC Kelly fca M Harris fca FJ Stephens fca
DG Barker fca KS Nagra fca RB Melling fca PA Baker fca SA Ousley fca DC Rawlings fca A Shilling fca
Directors: MR Cunningham fca DC Davies fca NJ Medhurst fca GA O'Connell fca
DR Price fca (Finance & Administration) JR Symonds (Information Technology)
Consultants: KW Dent fca RA Stockwell fca
International: Australia Bermuda British Virgin Islands Cayman Islands Guernsey Jersey
Monaco New Zealand Switzerland

Registered to carry on audit work and regulated for a range of investment business activities by the
Institute of Chartered Accountants in England and Wales

Chartered Accountants

Eighth Floor
6 New Street Square
New Fetter Lane
London EC4A 3AQ

T +44 (0)20 7842 2000
F +44 (0)20 7842 2080

firstname.lastname@rawlinson-hunter.com
www.rawlinson-hunter.com