

SC 052612

**The Directors
Ocean (Shetland) Ltd
Monument Crescent
Preswick
Ayrshire
KA9 2RQ**

12 January 2007

ICG/RCIP/JG/GC

**Direct Line
020 7951 3250**

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from 12 January 2007.

In accordance with section 394(1) of that Act, 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.

Yours faithfully



Audit Director
for and on behalf of Ernst & Young LLP

