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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

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COMPANIES HOUSE

B The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global A list of members' names is available for inspection at the above address which is the firm's principal place of business and its registered office