

SC206834

BARRIE SCOTT & CO
CHARTERED ACCOUNTANTS

The Directors
J W Group Insurance and Risk Managers Limited ("the Company")
Davidson House
57 Queen Charlotte Street
Edinburgh
EH6 7YD

10th April 2007

Dear Sirs

We hereby resign as auditors of the Company and confirm that for the purposes of section 394 of the Companies Act 1985 (as amended) 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 also confirm that we have no outstanding claim against the company for compensation for loss of office or otherwise whatsoever.

Yours faithfully


Clive B Scott
Director
For and on behalf of Barrie Scott Limited

