

**WILKINS •
KENNEDY**

CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

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The Directors
Liberty Living (Severn Point) Limited
5 St James's Square
LONDON
SW1Y 4SJ

Our ref: SRG/BDH

21 November 2006

Dear Sirs

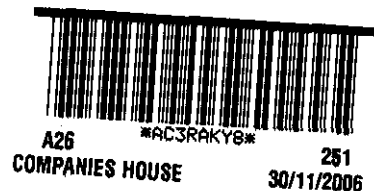
**LIBERTY LIVING (SEVERN POINT) LIMITED
COMPANY NO: 4313995**

As requested, we hereby submit our resignation as auditors of Liberty Living (Severn Point) Limited, formerly Domain North Road Management Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

WILKINS KENNEDY



C G WISEMAN FCA FIRA FABRP R C P SMITH FCA P A GOODMAN FCA CTA C B BAYNES FCA S R GOLDER FCA
W J B PAYNE ACA R S BUTTERFIELD FCA K J T WALMSLEY FCCA A MERRETT FCCA MEWI S P GRANT FCA ALII MIPA MABRP
P R MANNING FCA R D REYNOLDS FCA R T HASLAM ACA DIRECTORS: J HOWARD BA FCA J SELBY BSC (ECON) FCCA CTA

C G WISEMAN IS AUTHORISED TO ACT AS AN INSOLVENCY PRACTITIONER BY THE INSOLVENCY PRACTITIONERS ASSOCIATION

A FULL LIST OF PARTNERS IS AVAILABLE AT THE ABOVE ADDRESS

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

OTHER OFFICES:
AMERSHAM, CAMBRIDGE, EGHAM, ORPINGTON,
SOUTHEND-ON-SEA, WALTHAM CROSS AND
THE FALKLAND ISLANDS
ASSOCIATE OFFICES WORLDWIDE

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