

Our Ref: HJR/YK/5584  
Your Ref:

30 September 2005

**STRICTLY PRIVATE & CONFIDENTIAL**

The Directors  
Le Roi Estates Limited  
Warren House  
1 Warren Road  
Kingston Upon Thames  
Surrey KT2 2HY

Dear Sirs

3877 2 11

**LE ROI ESTATES LIMITED ("THE COMPANY")**

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

We confirm, in accordance with section 394 of the Companies Act 1985, that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully



**ARRAM BERLYN GARDNER**

**Arram Berlyn Gardner**

30 City Road  
London EC1Y 2AB

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Paul Berlyn FCA  
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Julie Piper FCA  
Paul Morris ACA

**Consultants**

Lenard Lazarus FCA  
Harvey J Rose FCA CTA

**Associates**

Gerald Berlyn FCA  
Sean Scahill FPFS



Chartered Accountants  
Registered Auditors  
Business Advisors

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The CharterGroup Partnership  
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a range of investment  
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