

# Deloitte.

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B94 6NW

5994842

23 September 2010

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

Yours faithfully

Deloitte LLP

**Deloitte LLP**



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