## **Deloitte**

Deloitte & Touche LLP Hill House 1 Little New Street London EC4A 3TR

Tel: +44 (0) 20 7936 3000 Fax: +44 (0) 20 7583 1198

LDE: DX 599 www.deloitte.co.uk

The Secretary

→ "Hemscott Ltd (formerly Hemscott plc)" 6 No 27883

"Hemscott Group Limited"

"Hemscott Investment Analysis Limited"

1<sup>st</sup> Floor Castle House 37-45 Paul Street London, EC2A 4LS

01 February 2007

Dear Sir

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

Delacte + Torce LLP

Deloitte & Touche LLP

TUESDAY

A10

06/02/2007 COMPANIES HOUSE 524

Audit. Tax. Consulting. Corporate Finance.

Member of Deloitte Touche Tohmatsu