

Your Reference:

Our Reference: 126/27/27068

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25 October 2005

The Directors
Belfast Freight Ferries Limited
Twelve Quays Terminal,
Tower Road,
Birkenhead,
CH41 1FE

Dear Sirs

BELFAST FREIGHT FERRIES LIMITED ("THE COMPANY") REGISTERED NUMBER 925768

We hereby resign as auditors of the Company.

We confirm 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

Moore Stephens

Moore Stephens

