

Your Reference:

Our Reference:

25 October 2005

126/27/27068

St Paul's House Warwick Lane London EC4M 7BP

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

Dear Sirs

## BELFAST FREIGHT FERRIES LIMITED ("THE COMPANY") RELAISTERED NUMBER 925768

We hereby resign as auditors of the Company.

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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

COMPANIES HOUSE

18/11/2005

A list of partners is available at the above address

Registered by the Institute of Chartered accountants in England and Wales to carry out company audit work