



BDO Novus (Audit) Limited
Chartered Accountants
Business Advisers &
Registered Auditors

PO Box 180 Elizabeth House
St Peter Port Guernsey GY1 3LL
Telephone 01481 724561
Facsimile 01481 711657
e-mail mail@bdogsy.com
www.bdogsy.com

The Directors
Matlock Garden, Waterlife & Pet Centre Limited
Kiln Lane
Eastleigh
Hampshire
SO50 6HT

11 June 2008

Dear Sirs

NOTICE OF RESIGNATION AS AUDITORS

We hereby give notice that we are resigning as auditors of Matlock Garden, Waterlife & Pet Centre Limited, company number 01413241 with effect from 11 June 2008.

In accordance with the requirements of Section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our resignation that should be brought to the attention of members or creditors of the company.

Yours faithfully

BDO Novus (Audit) Limited

BDO Novus (Audit) Limited

THURSDAY



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RM 26/06/2008 232
COMPANIES HOUSE