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COOPER ▯ PARRY

Our ref: APC/EF/BJS/MA096

12 March 2009

The Directors
Matlock Garden Waterlife & Pet Centre Limited
c/o Blue Diamond Trading
PO Box 350
St Peter Port
Guernsey
GY1 3XA

Dear Sirs

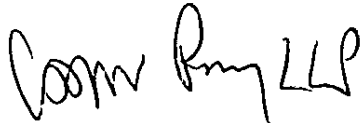
Matlock Garden Waterlife & Pet Centre Limited

We hereby resign our office as auditors of the Company as of the date of this letter.

We confirm there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

A copy of this notice should be deposited with the Registrar of Companies within 14 days.

Yours faithfully



Cooper Parry LLP

SATURDAY



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04/04/2009
COMPANIES HOUSE

COOPER PARRY LLP

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