



Francis Clark

CHARTERED ACCOUNTANTS

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Blue Sky UK Limited
1959008

The Directors of the below mentioned Companies

Our reference

Your reference

7th April 2006

Dear Sirs

Bray Leino Holdings Limited; Bray Leino Group Limited; Bray Leino Limited; Bray Leino Training for Change Limited; The Zoo Group Limited; BCLO Limited; BCLO Public Relations Limited; Blue Sky (UK) Limited; Blue Sky Exhibitions Limited; Bray Leino Research Limited and MO (UK) Limited (each a "Company" and together the "Companies")

We hereby resign as auditors of each Company with effect from today's date. We confirm that there are no circumstances as referred to in Section 394 of the Companies Act 1985 connected with our ceasing to hold office as the Companies' auditors which we consider should be brought to the attention of the Companies' respective members or creditors.

Yours faithfully


FRANCIS CLARK

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