

Private and Confidential

The Directors
Peter Alan Limited
Principality Buildings
Queen Street
Cardiff
CF10 1UA

207353

11 May 2007

Our ref AH\SD

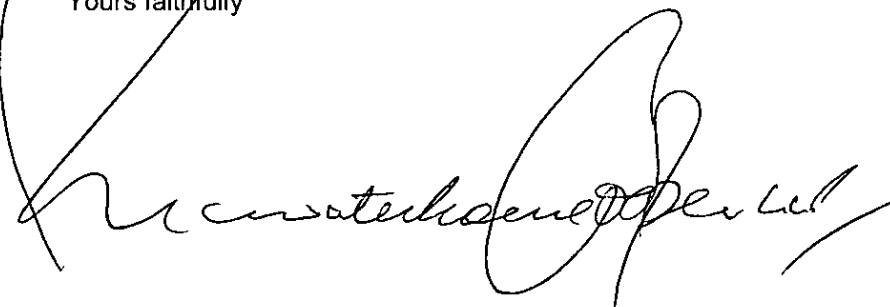
Dear Sirs

NOTICE OF RESIGNATION AS AUDITORS

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Petal Alan Limited, registered number 02073153 with effect from 14 May 2007

In accordance with Section 294 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Peter Alan Limited

Yours faithfully



FRIDAY



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25/05/2007

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COMPANIES HOUSE