

Chapman Davis LLP

CHARTERED ACCOUNTANTS

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2 CHAPEL COURT LONDON SE1 1HH

11th January 2006

The Directors
Leathams Holdings Limited
227-255 Ilderton Road
London SE15 1NS

Dear Sirs,

We hereby tender our resignation as Auditors of the Company and can confirm that 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,



CHAPMAN DAVIS LLP

