

STRICTLY PRIVATE AND CONFIDENTIAL

The Trustees Liamau Ltd 23 Cathedral Road Cardiff Cf11 9HA

Our ref: JC/LL100

10 August 2009

Dear Sirs

Company Number: 02396224

We hereby tender our resignation as auditors of the above company

In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no other circumstances that we consider require reporting to the shareholders or creditors.

Under new legislation we have sent the relevant documentation to the Registrar of Companies and the ICAEW. Also under the new legislation the Trustees of Llamau Ltd, or their representatives, must also inform the ICAEW that HWCA Limited cease to hold office as auditors and give a statement of reasons for the change.

Yours faithfully

Stephen Lucey

Director

HWCA LIMITED

27/08/2009 **COMPANIES HOUSE**

www.hwca.com

HWCA Limited Pagefield House, 24 Gold Tops, Newport, South Wales, NP20 4PG

Telephone: 01633 222881 Fax: 01633 213188 Email: newport@hwca.com

A list of the names of the principals is available at the registered office

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