

Nexia Smith & Williamson

2723420

25 Moorgate • London • EC2R 6AY

Telephone: 020 7131 4000 • Fax: 020 7131 4001 • Dx: 119507 Finsbury Square EC2
Email: firstname.surname@smith.williamson.co.uk • www.nexiasmith.williamson.co.uk

NX-A/LA474- CEC/SLBY/JA4

14 June 2006

For the attention of Jane Dumeresque
The Directors
Allied Dunbar House
1, Meadow Rd
Tunbridge Wells
Kent TN1 2YG

Dear Sirs

STATEMENT OF CIRCUMSTANCES IN CONNECTION WITH THE RESIGNATION OF THE FIRM AS AUDITORS IN ACCORDANCE WITH SECTION 394 COMPANIES ACT 1985

Lawshare Limited

We confirm that there are no circumstances in connection with our ceasing to hold office as auditors of Lawshare Limited on 5 June 2006 which we consider should be brought to the attention of the members or creditors of the company or the Financial Services Authority.

Yours faithfully

Nexia Smith & Williamson



Nexia Smith & Williamson Audit Limited

Registered in England at 25 Moorgate, London EC2R 6AY No. 4469576

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