

Nexia Smith & Williamson

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NX-A/LA474- CEC/SLBY/JA4

14 June 2006

Financial Services Authority
25 The North Colonnade
Canary Wharf
London
E14 5HS

Dear Sirs

STATEMENT OF CIRCUMSTANCES IN CONNECTION WITH THE RESIGNATION OF THE FIRM AS AUDITORS IN ACCORDANCE WITH SUP 3.8 OF THE FSA HANDBOOK

Lawshare Limited

We confirm that there are no circumstances in connection with our ceasing to hold office as auditors of Lawshare Limited on 13 June 2006 which we consider should be brought to the attention of the members or to the Financial Services Authority.

Yours faithfully

Nexia Smith & Williamson

Nexia Smith & Williamson

Cc: Jane Dumereque – Lawshare Limited



Nexia Smith & Williamson Audit Limited

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

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