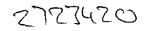
## Nexia Smith & Williamson



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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

Nexla Snik + Villianda

Nexia Smith & Williamson

Cc: Jane Dumereque - Lawshare Limited

#AFX93GHU# 681
COMPANIES HOUSE 22/06/2006

Nexia Smith & Williamson Audit Limited

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

Nexia Smith & Williamson Audit Limited is a company registered to carry out audit work and is regulated for a range of investment activities by the Institute of Chartered Accountants in England and Wales. Smith & Williamson Limited is a separate company that provides professional resources and certain services to Nexia Smith & Williamson Audit Limited under the terms of a formal agreement on an arm's length basis.

Nexia Smith & Williamson Audit Limited is a member of Nexia International, a worldwide network of independent accounting firms.

