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GERALD EDELMAN
CHARTERED ACCOUNTANTS
BUSINESS ADVISERS AND TAX CONSULTANTS

The Directors
Daws Investments Limited
25 Harley Street
London
W1G 9BR

13 June 2006

Dear Sirs

DAWS INVESTMENTS LIMITED (THE "COMPANY")

We hereby resign our engagement as auditors of the Company with effect from conclusion of the board meeting at which this letter is presented.

We confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account. We acknowledge that we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

Yours faithfully



Signed by Stephen P Coleman
on behalf of **Gerald Edelman Chartered Accountants**



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ASSOCIATE: D S PATEL FCCA · CONSULTANT: J FELLERMAN (LLB HONS)

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