

Fowey Hall Limited  
Sixth Floor  
90 Fetter Lane  
London  
EC4A 1PT

3 November 2006

Dear Sirs

**Resignation as auditors**

We hereby resign as auditors of the following company with immediate effect:

Fowey Hall Limited.

Appended to this letter is a statement of circumstances on our resignation

Yours faithfully

**Mazars LLP**

cc: G D Secretarial Services Limited



**Mazars LLP - 8 New Fields - 2 Stinsford Road - Poole - Dorset - BH17 0NF**  
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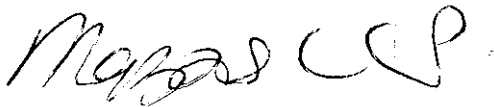


**INVESTOR IN PEOPLE**

## Statement to the director of the company set out below on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the company's members or creditors.

Fowey Hall Limited



Mazars LLP  
Registered Auditors  
8 New Fields, 2 Stinsford Road,  
Poole, Dorset, BH17 0NF

Date: 3 November 2006