

Reply to: Mr J S Treadwell
Our ref: HAL612/JST/NM/SNG
Your ref:

31 March 2006

The Directors
Croftlane Ltd
Pointer House Farm
Langley Lane
Goosnargh
PRESTON PR3 2JS

Dear Sirs

NOTICE OF RESIGNATION AS AUDITOR

Following the conversion of Moore and Smalley to a Limited Liability Partnership (LLP), from 28 April 2006 we have agreed with you that the new firm, Moore and Smalley LLP, will be replacing us as auditor.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Croftlane Limited, registered number 3489215.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above companies.

Yours faithfully

Moore and Smalley

Moore and Smalley
jst@mooreandsmalley.co.uk

