

GERALD EDELMAN

CHARTERED ACCOUNTANTS

BUSINESS ADVISERS AND TAX CONSULTANTS

3525741

The Directors
Pan Albion Group Limited
25 Harley Street
London
W1G 9BR

13 June 2006

Dear Sirs

PAN ALBION GROUP 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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