

BUCKLER SPENCER

CHARTERED ACCOUNTANTS

Our Ref: JMB/KR

26th July 2005

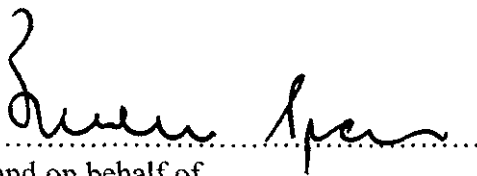
The Directors
Bretby Conference Centre Limited ("the Company")
33 St James's Street
London
SW1A 1HD

Dear Sirs

We hereby resign as the auditors of the Company with immediate effect and confirm that for the purposes of section 394(1) of the Companies Act 1985 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 also confirm that we have no outstanding claim against the Company for compensation for loss of office, professional fees or otherwise.

Yours faithfully



For and on behalf of
Buckler Spencer



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COMPANIES HOUSE

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05/08/05

Partners

J. Mark Buckler M.A. F.C.A. - Terence J. Spencer F.C.A. - Richard J. Spencer B.A. A.C.A.

Manager

S. Jeremy Buckler

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Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales
Authorised & regulated to carry on investment business by the Financial Services Authority

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