

LCW/RVP/Stat

The Directors  
Brightstone Properties (Birkenhead) Limited  
Lanmor House  
370/386 High Road  
Wembley  
Middx HA9 6AX

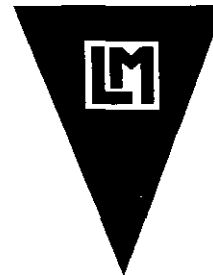
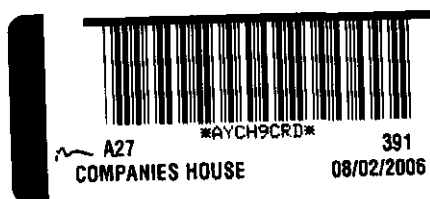
Date: 31st January 2006

Dear Sirs

We hereby tender our resignation as Auditors of the Company with effect from the date of this letter and, under the provisions of Section 394 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 Members or Creditors of the Company.

Yours faithfully

  
LANDAU MORLEY



**Landau Morley**  
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and  
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**IAN M. JOYCE FCA CTA**



**INVESTOR IN PEOPLE**