

CHC/JRR/JC/F018

Private & Confidential

To the Directors of ForcesGroup Ltd Unit 6, Enterprise Units Ordnance Road Tidworth Wiltshire SP9 7OD

Dear Sirs

Re:

Forces Group Limited

Company Number: 4050380

We do not intend to seek re-appointment as auditors for the period beginning 1st January 2005. In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors.

Yours faithfully

Let De

COMPANIES HOUSE

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19th July 2006

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A full list of partners is available at the above address