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21 May 2007

The Directors
Opus Arte UK Limited
Silveroaks Farm
Waldron
Heathfield
East Sussex TN21 0RS

Dear Sirs

Opus Arte UK Limited ("Company")

We hereby resign our office as auditors of the Company with effect from 22 May 2007.

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 attention of the members or creditors of the Company.

Save only for amounts due under invoice numbers 5879, 5947 and 6034 dated 28 February, 31 March and 30 April 2007 respectively, we confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully,



Bessler Hendrie

