



Chartered Accountants
Local Matters, National Strength.

The Directors
Neville James Portfolio Management Limited
9 West Pallant
CHICHESTER
West Sussex
PO19 1TB

18 August 2009

SJS/SC/8701.1

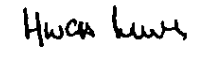
Dear Sirs

Neville James Portfolio Management Limited
Company number: 04222507

As a consequence of transferring our business from a limited company, to a separate Limited Liability Partnership, Haines Watts South LLP, we hereby tender our resignation as auditors of the above company.

In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors.

Yours faithfully


HWCA Limited



www.hwca.com

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A list of the names of the principals is available at the registered office
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