

RBS/LH/L2539

Date 15/1/08

The Company Secretary
LR (Tower) Limited
105 Wigmore Street
London W1U 1QY

168 Church Road
Hove, East Sussex
BN3 2DL

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Dear Sir

Notice of resignation

We hereby give notice of our resignation as auditors of LR (Tower) Limited

In accordance with section 394(1) 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 the members or creditors of the company

Yours faithfully

UHY Hacker Young

cc Companies House for filing Company No 4234346

