

12 York Gate
Regent's Park
London NW1 4QS
United Kingdom

Telephone
+44 (0)20 7486 0111
Fax
+44 (0)20 7935 6852

Email
email@blickrothenberg.com
Web
www.blickrothenberg.com

**BLICK
ROTHENBERG**
Chartered Accountants

The Company Secretary
Boston University USA (Europe) Limited
43 Harrington Gardens
Kensington
London
SW7 4JU

Our ref: MAM/19744/JJC

COPY

21 February 2006

Dear Sir

Boston University USA (Europe) Limited

4279520

We hereby resign our office as auditors of the above company with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances in connection with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Bob Rothenberg
Justin Barrington
Steven Bruck
Martin Donn*
Charles Gibbon

Rajiv Gunesh
Anne Healy-McAdam*
Darren Jordan
Christine Keiffer*
Martin Korn

Colin Lehmann
Richard Levy
Mick Millard
John Newman
David Rothenberg

Nilesh Shah
Tim Shaw
Chris Shepherd
Simon Wagman
*Non Chartered Accountant

Blick Rothenberg is authorised & regulated by the Financial Services Authority to carry on investment business



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Independent
Member of **BKR**
INTERNATIONAL