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The Company Secretary Blueback Limited Irwin House Southwark Street London SE1 0SN

CJS/19916/CCA Our ref

Direct Contact No +44 (0)20 7544 8860 Contact Name Chris Shepherd

4th July 2007

By Post & E-Mail

Dear Sir

## Blueback Limited - Company No. 04439855

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

July Cothere

05/07/2007 **COMPANIES HOUSE**