

# RSM Robson Rhodes

31 July 2007

The Company Secretary  
Moorbrook (No 3) Limited  
Nightingale House  
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London  
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Our Ref PB/SH/vh

Dear Sir,

## Resignation as auditors of Moorbrook (No 3) Limited - 4574168

We are writing to give you formal notice of our intention to resign as auditors of Moorbrook (No 3) Limited with effect from the date of this letter

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

**RSM ROBSON RHODES LLP**  
Chartered Accountants



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