



BAKER TILLY

The Directors
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30 March 2011

Dear Sirs

Notice of resignation – Terra Services Limited – Company Number 04833150

We hereby give notice of our resignation as auditors of your company with effect from 31 March 2011. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Baker Tilly UK Audit LLP

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