



Accountants &
business advisers

The Directors
Castlegate 284 Limited
Ladybay House
Meadow Grove
Nottingham
NG2 3HF

Our ref: RDW/AR/ml

11 January 2006

Dear Sirs

Castlegate 284 Limited

4927157

We hereby tender our resignation as auditors of the above company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

PKF (UK) LLP

Tel 0115 960 8171 | Fax 0115 960 3665

www.pkf.co.uk

PKF (UK) LLP | Regent House | Clinton Avenue | Nottingham | NG5 1AZ | DX 26204 Sherwood Rise Notts.

PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487.

A list of members' names is open to inspection at Farringdon Place, 20 Farringdon Road, London EC1M 3AP, the principal place of business and registered office. PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities. The PKF International Association is an association of legally independent firms.

