

10 August 2009

Daymion Jenkins
Bluefield Land Limited
Unit B
The Old Granary Business Units
1-2 Pyle Road
Nottage
Porthcawl
CF36 3TF

Our Ref: SL/ML/BLUI2-CA

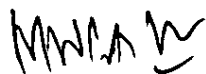
Dear Daymion

Bluefield Land Limited
Company No: 05072266

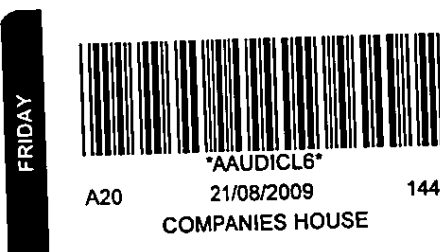
As a consequence of transferring our business from a Limited Company to a separate Limited Liability Partnership, Haines Watts Wales LLP, we hereby tender our resignation as auditors of the above company.

In accordance with section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors.

Yours faithfully



HWCA Limited



www.hwca.com

HWCA Limited 7 Neptune Court, Vanguard Way, Cardiff, CF24 5PJ
Telephone: 029 2030 0101 **Fax:** 029 2030 0108 **Email:** cardiff@hwca.com

A list of the names of the principals is available at the registered office
7-10 Chandos Street, Cavendish Square, London, W1G 9DQ Registered in England & Wales, company no. 5506131