



Nyman Libson Paul

Chartered Accountants
and Financial Advisers

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Your ref

Our ref PD/PG/14903/1

8 August 2005

The Directors
Hat Trick North Limited
c/o: 10 Norwich Street
London
EC4A 1BD

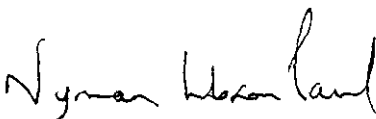
Dear Sirs

HAT TRICK NORTH LIMITED
COMPANY NUMBER: 05201333

We hereby give notice that we tender our resignation as Auditors of Hat Trick North Limited with effect from 5 August 2005.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the Company's members or creditors. We will also submit a copy of this letter to the Registrar of Companies.

Yours faithfully


NYMAN LIBSON PAUL

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cc Neil Forster

