

PricewaterhouseCoopers LLP
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The Directors
Live Overseas Limited
Title House
33-39 Elmfield Road
Bromley
Kent
BR1 1LT

5971763

6 January 2010

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Live Overseas Limited, registered number 05971763 with effect from 6 January 2010, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,



PricewaterhouseCoopers LLP

Enclosure

THURSDAY



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COMPANIES HOUSE

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BR1 1LT

6 January 2010

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Live Overseas Limited, registered no: 05971763 (the Company) effective from 6 January 2010, which we consider should be brought to the notice of the Company's shareholder or creditors.

Yours faithfully,



PricewaterhouseCoopers LLP