

To the directors of NFAH Limited

Company Number 05989700

22 March 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to NFAH Limited as of 23 March 2007.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of NFAH Limited which we consider should be brought to the attention of members and/or creditors of the company.

*BDO Stoy Hayward Ltd*

BDO Stoy Hayward LLP

