

T. Murphy & Co.

Chartered Accountants - Registered Auditors - Forensic Accountants

43 Lockview Road, Belfast, BT9 5FJ

Tel: 028 9038 1755 - Fax: 028 9038 1744

E-mail: enquires@tmurphyandco.co.uk - Web: www.tmurphyandco.co.uk

NI 34957

Statement to Bay Developments Limited relating to:

The resignation of T Murphy & Co as auditor of Bay Developments Limited

Consequent upon our resignation as auditors on 30th April 2010 under s516 Companies Act 2006 and in accordance with s519, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Bay Developments Limited which we consider should be brought to the attention of members and/or creditors of the company

Terence Murphy

Terence Murphy

Senior Statutory Auditor

For and on behalf of T Murphy & Co

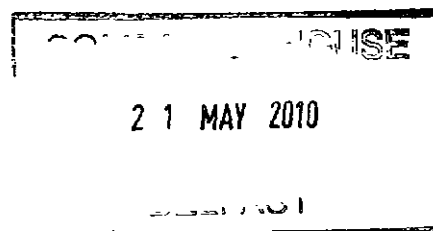
Statutory Auditor

43 Lockview Road

Belfast

BT9 5FJ

Date 30th April 2010



JNI 21/05/2010 38
COMPANIES HOUSE



Partners: T.G. Murphy F.C.A. - B. McKee A.C.A.