

**Private and Confidential**

The Directors  
Ashford Estates Limited  
107 George Street  
Edinburgh  
EH2 3ES

Email	edinburgh@tenonaudit.com
Our ref	JMcL/em
Your ref	
Date	16th November 2007

**STATEMENT TO THE DIRECTORS OF ASHFORD ESTATES LIMITED  
ON CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation as auditors to the company that we consider should be brought to the attention of the members or creditors

*Tenon Audit Limited*

Tenon Audit Limited  
Registered Auditor  
160 Dundee Street  
Edinburgh  
EH11 1DQ



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Tenon Audit Limited Registered Office Clifton House Bunnian Place Basingstoke Hampshire RG21 7JE No 4045321 England

Tenon Audit Limited is a company registered to carry out audit work by the Institute of Chartered Accountants in England and Wales  
Tenon Group PLC is a separate company that provides professional resources and certain services to Tenon Audit Limited under the terms of a formal agreement on an arms-length basis

A list of directors is maintained for inspection at the Registered Office