



LWC Audit Limited  
150 West George Street Glasgow G2 2HG  
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**PRIVATE & CONFIDENTIAL**

The Directors  
Ashford Estates Limited  
1st Floor  
43 Melville Street  
Edinburgh  
EH3 7JF

Our ref SMIE/PT/AGB/42216

4 June 2007

Dear Sirs

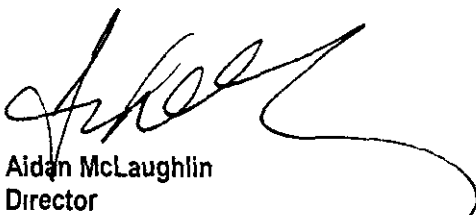
**ASHFORD ESTATES LIMITED**

SC172382

Subsequent to the acquisition of LWC Audit Limited by Tenon Limited, we hereby give notice of our resignation as auditors of the above company with effect from 4 June 2007

As required by S394 of the Companies Act 1985 there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the company. We will therefore recommend acceptance of the audit appointment by Tenon Audit Limited with effect from 5 June 2007

Yours sincerely

  
Aidan McLaughlin  
Director  
For and on behalf of LWC Audit Limited



Directors  
John McLeod Aidan McLaughlin

Registered office 18 Greenside Lane, Edinburgh EH1 3AH  
Company Number SC234008