

The Directors
Oxley Developments Company Limited
Priory Park
Ulverston
Cumbria
LA12 9QG

Our ref

ICM/ay/30750

2 May 2008

Dear Sirs

Oxley Developments Company Limited - 376071

We hereby tender our resignation as auditors of the company to take effect forthwith

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully

PKF (UK) LLP

SATURDAY

A69 03/05/2008 COMPANIES HOUSE

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Tel 0161 832 5481 | Fax 0161 832 3849

www pkf co uk

PKF (UK) LLP | Sovereign House | Queen Street | Manchester | M2 5HR | DX 715600 Manchester

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