

Our Ref: 525054

Your Ref: 753526

31 December 2005

The Registrar of Companies
Companies House
Crown Way
CARDIFF
CF14 3UZ



Spofforths

CHARTERED ACCOUNTANTS

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we hereby resign as auditors to Cranbury (Holdings) Limited with effect from today's date.

In accordance with the provisions of Section 394(1) Companies Act 1985, we further report that there are no circumstances connected with our resignation as auditors which we consider should be brought to the attention of the members or creditors of Cranbury (Holdings) Limited.

Yours faithfully

SPOFFORTHS

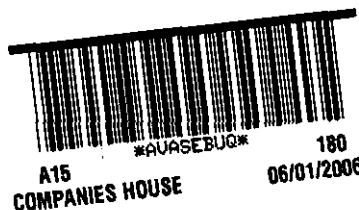
Donnington Park
Birdham Road
Chichester
West Sussex PO20 7AJ
Telephone: 01243 787627
Fax: 01243 532757
Email: chichester@spofforths.co.uk
DX Chichester 134302

Also at: **Horsham, Littlehampton,
Storrington, Worthing.**

Partners:

E J Case, J R Frean,
P R Lansberry, D L Baxter,
N J Pressley, D M Spofforth,
R A Dunlop, A D Martin,
S P J Kirkham, A J Spofforth,
P J W Hussey, *B Elkins,
M A Nicholson, R C P P Spofforth,
P J H B Thatcher, *I G Burrows
C H Eve, C Took, A Pearce

Director of Corporate Finance: K Johnson



*Not a member of the Institute of
Chartered Accountants in England and Wales

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