

To the Directors

Registration Number

Solitaire Fashion Shops Limited

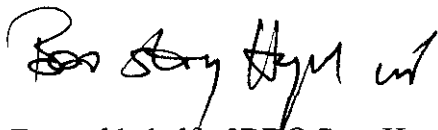
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21 February 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to the above company as of 31 December 2006.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of the above company which we consider should be brought to the attention of members and/or creditors of the company.



For and behalf of BDO Stoy Hayward LLP

