

To the directors of Saxton Bamfylde
Hever Limited

Company Number 02018211

6 December 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Hat Pin Plc as of 6 December 2007

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

BDO Stoy Hayward LLP

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