

Grant Thornton UK LLP
Chartered Accountants
UK member of
Grant Thornton International

Our Ref MAT/AC/N00020/LD

The Company Secretary
NAFD Services Limited
618 Warwick Road
SOLIHULL
West Midlands
B91 1AA

5 September 2006

2644 860

Dear Sir

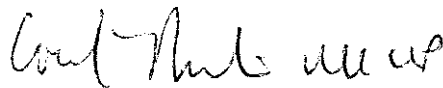
NAFD SERVICES LIMITED

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of the above company with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton UK LLP
Registered Auditors

Enterprise House
115 Edmund Street
Birmingham B3 2HJ
T +44 (0)121 212 4000
F +44 (0)121 212 4014
DX 13174 Birmingham
www.grant-thornton.co.uk



Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No. OC307742. Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP. A list of members is available from our registered office.

Grant Thornton UK LLP is authorised and regulated by the Financial Services Authority for investment business