



**FORDcampbell**  
**freedman**

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

The Directors  
CD (UK) Limited  
Thistle House  
Thistle Way  
Gildersome Spur  
Morley  
Leeds  
LS27 7JZ

2905619

16 December 2005

Dear Sirs


**CD (UK) Limited**

We hereby resign our office as auditors of the Company with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

  
For and on behalf of Ford Campbell Freedman LLP

Client File: D9211051216 MR.doc



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Also at Manchester

A.S. Campbell ACA, A.J. Ford FCA, M. Freedman FCA, K.M. Frisby FCA, M.D.C. Robertson CA, D.J. Smith CTA

Registered to carry on audit work and regulated for a range of investment business activities by The Institute of Chartered Accountants in England and Wales.

Registered Office: City Wharf New Bailey Street, Manchester, M3 5ER  
Ford Campbell Freedman LLP

Registered in England and Wales as a Limited Liability Partnership under number OC304822

