


**STATEMENT TO THE DIRECTORS OF
BARNFIELD AND HYNDBURN LIMITED - COMPANY NO. 3062068
ON CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.


Morley and Scott
Lynton House
7 - 12 Tavistock Square
London
WC1H 9LT

13 January 2009

