

A S Creation (UK) Limited

Company Number 03339492

Companies Act 1985 Company limited by share capital

Statement of auditors ceasing office

In accordance with section 394(1) Companies Act 1985, we confirm that 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.

BRESNAN WALSH

Chartered Accountants & Registered Auditors 3 temple Square Liverpool L2 5BA

11 October 2006

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COMPANIES HOUSE 19/10/2006