

Our Ref JN/CM/dmb Your Ref

The Company Secretary ACA Limited PO Box 433 Chartered Accountants Hall Moorgate Place London EC2P 2BJ

11 February 2009

Grant Thornton UK LLP Bryanston Court Selden Hill Hemel Hempstead HP2 4TN

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Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of ACA Limited with effect from 11 February 2009.

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

Mdith Newton

Partner

For Grant Thornton UK LLP

Registered Auditors

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WEDNESDAY

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242