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STRICTLY PRIVATE AND CONFIDENTIAL TO BE OPENED BY ADDRESSEE ONLY

The Directors D W Tilley Limited **Auction House** Meadowfield Industrial Estate Ponteland Newcastle upon Tyne **NE20 9SD**

Our ref CEY/MD/T4025

Tuesday, 18 March 2008

Dear Sirs

DW Tilley Limited (the "Company")

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 unces unw LLP

29/03/2008 A59 COMPANIES HOUSE