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HURST MORRISON THOMSON

The Company Secretary
Cairnmuir Limited
Unit 1
Cameron Court
Winwick Quay
Warrington
Cheshire, WA2 8RE

5 Fairmile Henley-on-Thames
Oxfordshire RG9 2JR
telephone 01491 579866
facsimile 01491 573397
email hmt@hmtgroup.co.uk
www.hmtgroup.com

Dated 1 AUGUST 2007

Dear Sir

We hereby resign as auditors of the Cairnmuir Limited with effect from today's date. We confirm that we have no outstanding claims of any kind against the Company and that there is no agreement or arrangement under which the Company has or could have any obligation to us.

In accordance with section 394 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 authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

Hurst Morrison Thomson LLP

