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Grant Thornton 

Grant Thornton UK LLP
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Our Ref RCZ/DST/EC

The Company Secretary
Skelgate Holdings Limited
Garonor Way
Royal Portbury Dock
North Somerset
BS20 7XX

COPY

26 September 2006

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Skelgate Holdings Limited with immediate effect.

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



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