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Horner Downey & Co.

Chartered Accountants and Registered Auditors

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30 Bromborough Village Road, Bromborough, Wirral, Merseyside CH62 7ES

Our Ref MR/CEC/DT 154

Date : 13 March 2008

E-mail mark.roberts@hornerdowney.com

STRICTLY PRIVATE & CONFIDENTIAL

The Company Secretary,
Dolphin Enterprises Europe Limited,
70-72 Evans Road,
LIVERPOOL
L24 9PB

Dear Sir,

In accordance with the Companies Act 1985, Sections 392 and 394, we write to inform you of our resignation as auditors of Dolphin Enterprises Europe 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,

Horner Downey & Company
HORNER DOWNEY & CO.



Horner, Downey & Company Limited trading as Horner Downey & Co
Registered in England & Wales Company Number 04261034
Directors - C P Thomas BSc (Hons) FCA M Williams FCCA

Registered to carry on company audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

THURSDAY



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