MGI Watson Buckle
CHARTERED ACCOUNTANTS

Private and Confidential

The Directors
Dallas Kirkland (Professions) Limited
Dallas House
Low Moor
Bradford
BD12 0HF

Ref: MCW/CRP/D393

5 July 2006

Dear Sirs

Resignation as auditors

Please accept this letter as formal notice of our resignation as auditors of the company. Our resignation is to be effective immediately. We confirm there are no circumstances connected with our resignation that should be brought to the attention of the members of the company.

Yours faithfully

MGI Watson Buckle

MGI Watson Buckle

A57 *ANRYYHBC*
COMPANIES HOUSE 525
22/07/2006

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