

Cowgill Holloway LLP
Chartered Accountants
Regency House
45-51 Chorley New Road
Bolton BL1 4QR
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The Directors
Sella Office Holdings Limited
Wellington Street
Bury
BL8 2BD

Our ref PWS/RWP/S6-1153
Your ref
Date 20 September 2007
Please ask for Paul Stringer
E-mail paul.stringer@cowgills.co.uk
Direct dial 01204 414266
Direct fax 01204 414255

Dear Sirs

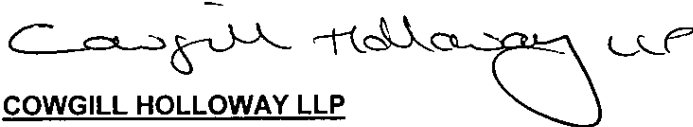
RESIGNATION as AUDITORS

5824404

Sella Office Holdings Limited

We hereby resign as auditors of the Company. We confirm that we have no outstanding claims of any kind against the Company and 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.

Yours faithfully


COWGILL HOLLOWAY LLP

MONDAY



A15 *AWFDMTMZ* 238
08/10/2007
COMPANIES HOUSE