

Chiene Tait

CHARTERED ACCOUNTANTS

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17169

3 November 2006

The Directors
The Esk & Liddle Fishery Co Ltd
Bank of Scotland Buildings
Langholm
DG13 0AD

Your ref
Our ref JHY/FF/B038/A/LEF

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

In accordance with Section 392 of the Companies Act 1985, this will give you formal notice of our resignation as auditors with immediate effect

Yours faithfully

Chiene & Tait



Chairman Professor Niall Lothian CA
Partners J Gavin Morton CA CTA Jeremy M Chittleburgh CA David AF Collier CA CTA
Kenneth McDowell CA Helen Mackenzie CTA James H Younger CA CTA
Directors Malcolm Beveridge CA Thomas Mitchell CA

REGISTERED TO CARRY ON AUDIT WORK AND REGULATED FOR A RANGE OF INVESTMENT
BUSINESS ACTIVITIES BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND

