

Malcolm Mackenzie and Company
Chartered Accountants

33 Kittoch Street
East Kilbride
G74 4JW

Tel: 01355 230161

Fax: 01355 239139

E-mail: mmc@malcolmmackenzie.com

MM/NM/LE

26 February 2007

The Directors
Findgolden Limited
Lawhill Farm
Dollar
Clackmannanshire
FK14 7PN

Dear Sirs

Findgolden Limited ('the company')

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of the Act, we confirm 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.

Please note that any statutory provisions referred to in this letter will include any re enactments thereof.

Yours faithfully



MALCOLM MACKENZIE AND COMPANY
Chartered Accountants

FRIDAY



SCT

SIX3NNP9

09/03/2007

337

COMPANIES HOUSE