SPRINGFORDS

CHARTERED ACCOUNTANTS

To:

The Directors

Dunedin Independent PLC

(Company number: SC155032)

42 Charlotte Square

Edinburgh EH2 4HQ



10 September 2010

Dear Sirs

Dunedin Independent PLC ("the Company")

Please accept this letter as our formal resignation as auditors to the Company with immediate effect as required by section 516 of the Companies Act 2006 ("the Act").

In accordance with section 519 of the Act, we confirm that there are no circumstances or matters connected with our resignation which we consider should be bought to the attention of the members or creditors of the Company.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

We authorise and request you to deliver a copy of this letter to the Registrar of Companies.

Yours faithfully

Springfords LLP

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THURSDAY



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MANAGEMENT INFORMATION & ACCOUNTING. TAX CONSULTANCY. AUDITING. BUSINESS ASSURANCE & CORPORATE FINANCE

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