

RSM Robson Rhodes

1 July 2007

SC231283

The Company Secretary
Dalglen (No 823) Limited
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Our ref DPM/RJB/jc

Dear Sirs

Resignation as auditors of Dalglen (No. 823) Limited

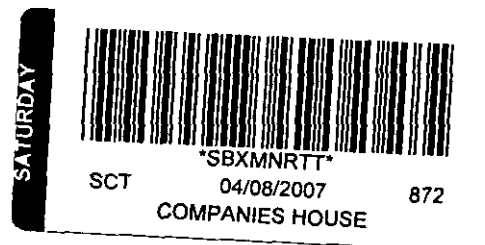
We are writing to give you formal notice of our intention to resign as auditors of Dalglen (No 823) Limited and its subsidiaries with effect from the date of this letter

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 ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants



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