

# Sagars

Chartered Accountants  
& Business Advisers

4 January 2008

The Directors  
Gretna Football Club Limited  
Raydale Park  
Gretna  
Dumfriesshire  
DG16 5AP

SC 249 214

Our Ref JNW JB GRE32  
Doc ID 119751

Dear Sirs,

## Gretna Football Club Limited

We hereby give you notice of our resignation from office as auditors of Gretna Football Club Limited with effect from close of business on the date of this letter

There are no circumstances connected with our resignation which we feel should be drawn to the attention of the Company's members or shareholders

Yours faithfully

*Sagars LLP*

Sagars LLP

