

Our Ref APG/T01340/Audit

50194639

The Trustees of Turning Point Scotland Limited 54 Govan Road Glasgow G51 1JL

9 December 2008

Dear Sirs

We refer to our non reappointment as auditors of Turning Point Scotland Limited and Turning Point Scotland Services Limited with effect from 19 November 2008

In accordance with section 519 of the Companies Act 2006 and regulation 10(6), the Charities Accounts (Scotland) Regulations 2006, 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

You are required to send a copy of this notice to the Registrar of Companies within fourteen days

Yours faithfully

Andrew Godfrey

For Grant Thornton UK LLP

Registered Auditors

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