



Accountants &  
business advisers

The Directors  
Lorne Properties Limited  
Maidencraig House  
192 Queensferry Road  
Edinburgh  
EH4 2BN

**COPY**

*SC197898*

Our ref GRW/LCA/YW/1720589

20 November 2008

Dear Sirs

**Lorne Properties Limited – SC197898**

We hereby tender our resignation as auditors of the company to take effect forthwith

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully

**PKF (UK) LLP**

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