

The Partners  
Aberforth Partners LLP  
14 Melville Street  
Edinburgh  
EH7 3NS

30 March 2009

Ref: SD/JM

Direct line: 0131 777 2280

Email: sdawe@uk.ey.com

Dear Sirs

**Aberforth Unit Trust Managers Limited (124771)**  
**Aberforth SGP 1A Limited (214414)**  
**Aberforth LGP 1A Limited (214415)**  
**Aberforth SGP 1B Limited (215034)**  
**Aberforth LGP 1B Limited (215035)**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above named companies. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

We draw your attention to the fact that the above named companies have their own statutory obligations where we have ceased to hold office (as detailed, in particular, in sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities – the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP



INVESTOR IN PEOPLE

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