

Companies House
37 Castle Terrace
Edinburgh
EH1 2EB

30 March 2009

Ref: SD/JM

Direct line: 0131 777 2280

Email: sdawe@uk.ey.com

Dear Sir

Aberforth SGP 1B Limited

In accordance with section 521 of the Companies Act 2006, attached is a copy of our resignation letter and statement of circumstances in respect of Aberforth SGP 1B Limited (ref: 215034).

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

THURSDAY



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