

FRENCH



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Our Ref: SGH/PS/FS/G248

The Company Secretary
Giles Holdings Limited
Floor 7
Spectrum House
55 Blythswood Street
Glasgow
G2 7AT

29 June 2006

Dear Sirs

GILES HOLDINGS LIMITED
SC 246391

Following our removal as auditors we provide the following statement:-

For the purpose of Section 394(1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our removal which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

FRENCH DUNCAN LLP



Robert Kerr CA (Managing) • Andrew Fulford CA • Bill Docherty CA • Jim Laing CA • Alan Plumtree CA • Phil Oliver FCA • Kevin O'Sullivan CA • Len McGuire CA
John Mason CA • Tony Sinclair CA • Stephen Hughes CA • Eileen Blackburn CA • Gillian Wrigley CA • Annette Menzies MIPA • Graeme Finnie CA • Charles Cleary CA • John Anderson CA
Associates: Gordon Michie CA • Janice Robson • Kevin Booth FCCA • Margaret Sinclair CA • Derek Simpson FCA • Consultants: Andrew Melville CA • Ken Sommerville CA • John Sharkey CA

POLARIS
INTERNATIONAL

French Duncan LLP a limited liability partnership is registered in Scotland (SO300004) • Associated offices in London and Birmingham.
Registered to carry on audit work by the Institute of Chartered Accountants of Scotland. • Firm Member of Insolvency Practitioners Association.