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**Garbutt
& Elliott**
Chartered Accountants

26 October 2010

The Directors
Byre Developments Limited
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Dear Sirs

We hereby tender our resignation as auditors to the company with immediate effect

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our resignation that need to be brought to the attention of the members or creditors of the company.

Yours faithfully

Garbutt & Elliott LLP

Garbutt & Elliott LLP

WEDNESDAY



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COMPANIES HOUSE