

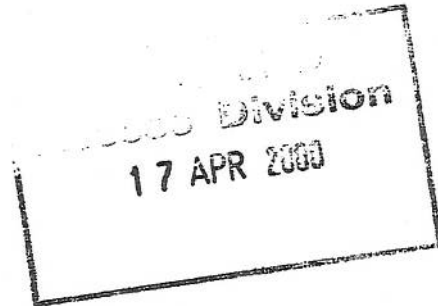


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Dara Mullally
Principal Officer
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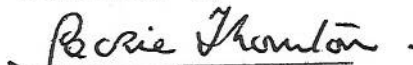
11th April 2008

Dear Mr. Mullally,

We act as auditors to the Central Executive Council of Comhaltas Ceoltoiri Eireann, and in this capacity we have certified capital expenditure incurred on projects approved under the Comhaltas Development Programme from 2006 to date.

We confirm that all expenditure certified by this office relating to the Clasach project was incurred in line with architects plans and expectations and has been fully and properly accounted for and, where appropriate, supported with architects certificates.

Yours faithfully,


JACKIE THORNTON
BBT
Chartered Accountants &
Registered Auditors

cc. Labhras Ó Murchu

PARTNERS: Andrew Butler B.Comm., F.C.A., Liam Farrell B.Comm., A.C.A., Denis O'Connor,
Neale O'Hanlon F.C.A., Esther Salley B.Comm., A.C.A., John Thornton F.C.A.



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