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TEMPERLEY TAYLOR 

Euan Boag-Thomson
Bank of Scotland plc

0131 658 2797

Your Ref: pentacle
Our Ref: LJC/MM/PENTACLE

6 March 2007

Dear Sirs

PENTACLE GAMMA - 174C BOW COMMON LANE

We confirm that the funds invested by the investors in SPV Pentacle Gamma have been accumulated over the last four years by various property transactions that have been initiated by Property Investment Advice and Management Limited.

We understand that the Accountant is to fax a similar letter to you.

Yours faithfully



TEMPERLEY TAYLOR

Partners:
Phillip S. Temperley, LL.B.
Alan J. Cryne, B.A.
Member of the Children Panel
Ian A. Mann, LL.B.

Regulated by the Law Society

