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The Directors
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11 September 2001

Jh.r.11.09.01

Direct Line
0121 535 2750

Dear Sirs

Letter of Resignation - Auditors

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from 21 September 2001.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company. We further acknowledge that we have no claim whatsoever against the Company.

Yours faithfully

Jon Hughes
Partner
for and on behalf of Ernst & Young LLP



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