

PRIVATE & CONFIDENTIAL

The Directors Robinson Plc Bradbury House Goytside Road Chesterfield Derbyshire S40 2PH

Chartered Accountants and Registered Auditor

Email david.hoose@tenongroup.com

Our ref DRH/JA

Date 16 November 2004

Dear Sirs

ROBINSON PLC - REGISTERED NUMBER: 39811

We hereby submit our resignation as auditor of your company to take immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that should be brought to the notice of the members or creditors of the company.

Yours faithfully

Blueprint Audit Limited

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