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Our Ref: MJB/SSC/33

b December 1999

The Directors George Farmiloe & Sons Limited Elmbrook House 28 Willow Lane MITCHAM Surrey CR4 4UH

Dear Sirs

GEORGE FARMILOE & SONS LTD

We give notice of our resignation as auditors of the company and enclose our Statement required by S.394 Companies Act 1985 which we have deposited with the Registrar of Companies.

Yours faithfully

Morley & Scott

INVESTOR IN PEOPLE



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24/12/99