

Co No 1736205

H.W.FISHER & COMPANY
CHARTERED ACCOUNTANTS

27 September 2004

Alden Finance Limited
and its Directors
Cross Hands Service Station
Lydney
Gloucestershire
GL15 4LH

ACRE HOUSE
11/15 WILLIAM ROAD
LONDON NW1 3ER
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COMPANY
SECRETARIAL
DEPARTMENT

Our ref: DSS/DSH/sp781/A879

Dear Sirs

We hereby give notice of our resignation as Auditors of your Company, effective forthwith, and in so doing confirm 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.

Yours faithfully

HL Fish, L

H.W. FISHER & COMPANY

