

GOODMANDERRICK

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The Registrar of Companies
Companies House
DX 33050
CARDIFF 1

our ref
DPE/LA/10648.137

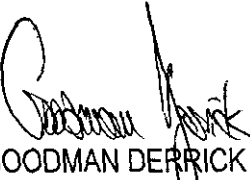
14 December 2001

Dear Sirs

Promar CEAS International Limited - Company No: 1952298

We enclose herewith for filing in respect of the above company a letter of resignation submitted by the auditors of the company.

Yours faithfully


GOODMAN DERRICK

Encs.

John Roberts
Philip Langford
Martin Emnison
Patrick Swaffer
Ian Montrose
Tim Langton
Diana Rawstron
Gregor Hamlen
Michael Collins
Raymond Segal
Paul Herbert
David Edwards
Nicholas Armstrong
Mark Kendrick
Susan White
Annabel Crumley
Noel Deans
Belinda Copland
Craig Walker
Tanya Shillingford
Ian Bradshaw
CONSULTANTS
Keith Northrop
Cormac Smith



The Directors
Promar CEAS International Limited
Westmere Drive
Crewe
Cheshire CW1 6ZY

3 December 2001

JWR NFL

Dear Sir

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 the time at which you receive this letter.

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.

Yours faithfully



Ernst & Young LLP