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The Directors
Encon Manufacturing Limited
Brunswick House
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Wetherby
West Yorkshire
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Our ref Im/002

Contact Michael Pratt
0113 231 3357

12 August 2002

Dear Sirs

Notice of Resignation

We hereby give notice of our resignation as auditors of Encon Manufacturing Limited (registered number: 02337090) with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG
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KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection