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TCC/MRG

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5 April 2002

The Directors
Capital Paper Recycling Limited
3 Dayton Drive
Darent Industrial Park
Off Ray Lamb Way
Slade Green
DA8 2JZ

Dear Sirs

We hereby submit our resignation as Accountants of the Company and confirm there are no matters connected to our resignation which should be brought to the attention of members or creditors of the Company.

Yours faithfully
LEVETT CHARLES AND CO

Levett Charles - C

T C Clark

