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**Deloitte
& Touche**

The Secretary
Atlas Internaional Limited
Elstree Way
Borehamwood
Herts
WD6 1HZ

10 November 2000

Our Ref: LE0011043/DB

Dear Sir

This letter is formal notice of our resignation as auditors of Atlas Internaional Limited with effect from 10 November 2000.

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

Deloitte & Touche

Deloitte & Touche



I certify this to be a true copy of the
original document

M.A. Woodcock

M A Woodcock
Solicitor

**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.