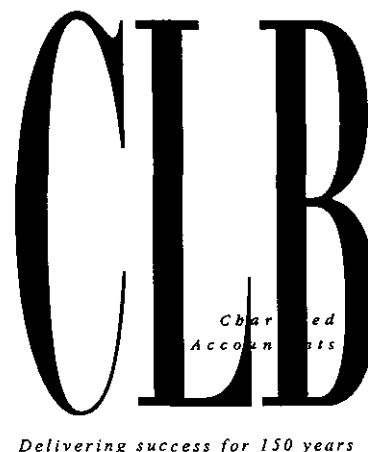


Your ref

Our ref 6G0177-PAW-GC-VMD

11 May 2004



The Directors  
Glasson Group (Lancaster) Limited  
West Quay  
Glasson Dock  
Lancaster  
LA2 0DB

Dear Sirs

**NOTICE OF RESIGNATION AS AUDITORS OF**  
**GLASSON GROUP (LANCASTER) LIMITED**  
**COMPANY NUMBER 3230345**

We hereby submit our resignation as auditor of your company to take immediate effect. In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that should be brought to the notice of the members or creditors of the company.

Yours faithfully

CLB



a member of

**POLARIS™**  
INTERNATIONAL  
WORLDWIDE SOLUTIONS  
FOR YOUR BUSINESS.

Partners - Chartered Accountants

M D Chartres OBE	A B Higgs
K M Clarke	E H Hindson
D R Clift	N Light
M G Garrett	S Lindsay
D Hall	M R Ling

M R Neve  
D J Travis  
P A Whiteway

Other Partners  
J L Cook LLB CTA  
M T Getliffe LLB  
D E Hill MABRP  
A J White CTA  
Consultant  
G R Ward

Fleet House, New Road  
Lancaster LA1 1EZ  
Telephone 01524 541200  
Fax 01524 541201  
E-mail lancaster@clb.co.uk  
www.clb.co.uk

With offices in Bolton, London, Manchester,  
Reigate, Sheffield