



Chartered Accountants
Our ref. RJH/JH/MM/Co
22 January 2002

The Board of Directors
Shorts Environmental Limited
Cleveland House
Norton Road
Stockton
Cleveland
TS20 2AQ

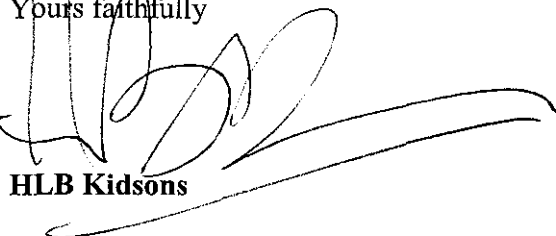
Dear Sirs,

Shorts Environmental Limited – Company No: 3361126

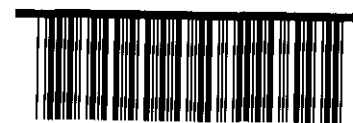
This letter is formal notice of our resignation as auditors of the above company with effect from 28 November 2001.

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



HLB Kidsons



A41
COMPANIES HOUSE

A65RT7S4

Q247
26/01/02

Barclays House, 41 Park Cross Street, Leeds LS1 2QH.

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A list of offices and Partners' names is available from the above address.

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