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The Directors  
Shorts Environmental Limited  
15 Kings Gate  
Bradford Business Park  
Bradford  
West Yorkshire  
BD1 4SJ

Our ref grh/jr/314

13 June 2002

Dear Sirs

**Notice of resignation – Shorts Environmental Limited**  
**Company registration no: 03361126**

We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG



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