

Co. No: 3473064



BAKER TILLY

Our ref: HF/DCF/cd

The Directors  
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28 July 2000

Dear Sirs

**Notice of resignation**

We hereby give notice of our resignation as auditors of your company with effect from today. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

BAKER TILLY



Offices at : Birmingham, Bradford, Bristol, Bromley, Chester, Crawley, Guildford, London, Manchester, Milton Keynes, Warrington, Watford, Yeovil

A list of partners' names is available at the above address

Baker Tilly is registered to carry on audit work and authorised to carry on Investment Business by the Institute of Chartered Accountants in England and Wales.

A MEMBER OF  ASSOCIATES INC.