

Pannell House Park Street Guildford Surrey GU1 4HN Telephone 01483 564646 Facsimile 01483 578880 Web site http://www.pkf.co.uk

The Directors
Rollalong Holdings Limited
C/O Send Group PLC
Priory House
106 High Street
Ripley
Surrey
GU23 6AN

COPY

Our ref:

JCG/RP

10 December 2001

Dear Sirs

## **Rollalong Limited**

We hereby tender our resignation as auditors to the Rollalong Limited to take effect forthwith. 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

**PKF** 

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