



Horwath Clark Whitehill

17 December 2003

Electric Provida Limited
Chesterfield Trading Estate
Smeckley Wood Close
CHESTERFIELD
S41 9PZ

Horwath Clark Whitehill
Chartered Accountants and
Chartered Tax Advisers
Holly House
Spring Gardens Lane
Keighley
West Yorkshire
BD20 6LE
Tel: 01535 607361
Fax: 01535 609761
www.horwathcw.co.uk

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Our Ref: CEL02/CPC/SAD/RC

Dear Sirs,

ELECTRIC PROVIDA LIMITED RESIGNATION AS AUDITORS

With effect from today's date we hereby resign as auditors of Electric Provida Limited.

We confirm that there are no circumstances in connection with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We have sent a copy of this letter to the Registrar of Companies, as required by S. 392 of the Companies Act 1985.

Yours faithfully,

Horwath Clark Whitehill (Yorkshire) LLP

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