



Accountants and business advisors

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The Directors
Capontree Limited
c/o Capontree Veterinary Centre
Greenhill
Brampton
Cumbria
CA6 1SU

4295393

Our ref: NAG/CH/ml

5 November 2004

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully


PKF

