

Chartered Accountants
The UK Member Firm of
Grant Thornton International

Our Ref APG/P0330/SMcD

The Company Secretary
Pollock & Cochrane Ltd
Thrushcraig Works
Rowan Street
Paisley
PA2 6RT

19 December 2001

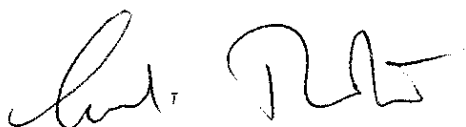
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Pollock & Cochrane Ltd with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

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Chartered Accountants in England
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