

The
KELVIN
Partnership

CHARTERED ACCOUNTANTS

THE COOPER BUILDING
505 GREAT WESTERN ROAD
GLASGOW G12 8HN
TEL: 0141 334 6162 FAX: 0141 357 4498
E-mail: info@TheKelvinPartnership.com

Our ref: JAH/ER.1/Y013

13 December 2004

The Directors
S Yaffy Limited
310 Main Street
Bridgeton
GLASGOW
G40 1LW

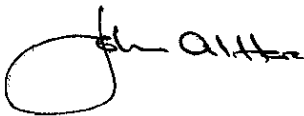
Dear Sirs

S YAFFY LIMITED (THE "COMPANY")

We hereby resign our office as accountants and auditors of the Company and confirm that for the purpose of section 394 of the Companies Act 1985 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.

We also confirm that we have no outstanding claim against the Company, whether for compensation for loss of office or otherwise.

Yours faithfully



THE KELVIN PARTNERSHIP

