

■ Scotland and Northern Ireland Region – Inverness Moray House 16 Bank Street Inverness IV1 1QY Phone: 01463 667000Fax: 01463 667001Rutland Exchange IN39

A D Gordon Esq Bridge of Tilt Company Limited Lude Estate Office Blair Atholl Perthshire PH18 5TS

16 October 1999

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Dear Sir

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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

Ernst & Young





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