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8 April 2004

Our Ref: JMJ/MJB/C108

To the board of directors of
Trees (2001) Limited
Foundation House
Paddock Road
Caversham
READING
RG4 5BY

Dear Sirs

Further to our recent discussions we resign as auditors of Trees (2001) Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that 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.

Yours faithfully

