

**JACKSON STEPHEN**  
CHARTERED ACCOUNTANTS

**STRICTLY PRIVATE AND CONFIDENTIAL**

The Directors  
Marshdale Properties Limited  
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Our ref 6083/JS/JC/LMC

Date 31 October 2003

Dear Sirs

**NOTICE OF RESIGNATION - 00937445.**

We hereby give notice of our resignation as auditors of your company with effect from today.

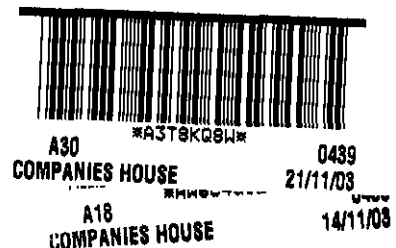
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

*Jackson Stephen*

**JACKSON STEPHEN**

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also at:

Ashberry House, 41 New Hall Lane, Bolton, Lancashire, BL1 5LW  
Telephone 01204 848703 Facsimile 01204 844189

10th Floor, Portland Tower, Portland Street, Manchester, M1 3LF  
Telephone 0161 2331930 Facsimile 0161 2331939

Partners: J.S. Jackson. E.P. Atkinson. J.M. Barber. C.M. Barrington. Mrs. D.L. Brennan. P. Hodges. J.H. Jepps. G.B. Sheridan Consultant: P.G. Bogle.

Managers: T.C. Ashton. Mrs. J. Buckeridge. Mrs. D. Burton. J. Collighan. S.A. Ellis.

Mrs. K.A. Garlick. Miss C. Hughes. Miss L. Jeffries. C. Styles. A.R. Weaver.

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