

FARMIL OES

CHARTERED ACCOUNTANTS

Winston Churchill House · Ethel Street · Birmingham B2 4BG.
Telephone · 0121 643 7951. Facsimile · 0121 643 4966.
E-mail · farmiloes@chartered-accountants.co.uk

Your Reference

Please Quote

AJM/JDN

13th February, 2004.

The Secretary,
Winlen Bay Limited,
Attwood Road, 105 Duke Street
Sewater Heath Business Park,
Chase Terrace, Liverpool
Walsall, WS7 8GJ. LI 5 5 R

Dear Sir,

Winlen Bay Limited

We hereby resign as auditors of the above company.

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,



Farmiloes.



A. John Moore · Richard D. Long · C. Robert Osborn · Derek R.T. Sara
Peter W. Shephard · David K. Purser · Simon Y.C. Poon

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