



Accountants and business advisors

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The Directors

Morris & Co (Handlers) Limited

Princes Wood

Penny Hill

Firbeck

WORKSOP

S81 8LE

1240380

Our ref: EMS/DAW/rp/1176041

23 March 2005

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members of the company.

Yours faithfully

PKF

