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CHARTERED ACCOUNTANTS

REGISTERED AUDITORS

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HRC/RJH/2288
9 January 2001

Priestley & Partners (Insurance) Brokers Ltd
Whitehead House
Pacific Road
Altrincham
Cheshire
WA14 5BJ

FOR THE ATTENTION OF THE COMPANY SECRETARY

Dear Sir

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Harold Sharp, Son & Gresty



Peter J. Gresty, F.C.A.; Philip H. St. G. Swales, F.C.A.;
Christopher A. Wrighton, F.C.A., A.T.I.I.; Royston C. Walker, F.C.A., C.A. (S.A.); Anthony J. Lane, B.COM, F.C.A.;
Andrew C. Copping, B.A. (Hons), F.C.A.; Heather R. Cunningham, M.A. (Oxon) F.C.A.
Consultant: Thomas F. Sharp, M.A. (Oxon) F.C.A.

Authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.
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