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haysmacintyre

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1 September 2003

DRR/SJ/C11261

Dear Sirs

We hereby resign our office as auditors of the above Company. As required by Section 394 Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully


haysmacintyre

