

Chartered Accountants  
UK Member of  
Grant Thornton International

Our Ref MCW/ H10321

The Company Secretary  
Colne Valley Workshops Limited  
PO Box 506  
98 Kirkstall Road  
LEEDS  
West Yorkshire  
LS3 1YN

12 March 2004

Dear Sir

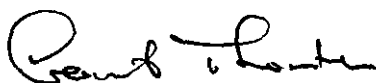
**COLNE VALLEY WORKSHOPS LIMITED - 01651497**

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of above named company with immediate effect.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton  
Registered Auditors

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