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The Board of Directors  
Tustin Developments Limited  
Tustin House  
Red Scar Business Park  
Longridge Road  
Preston  
PR2 5NE

30 April 2001

Dear Sirs

We hereby resign as Auditors of the Company with effect from the date hereof.

In accordance with Section 394(1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the Members or creditors of the Company.

Yours faithfully

*HLB Kidsons*

Auditors



Parkgates, 52A Preston New Road, Blackburn, Lancashire BB2 6AH.

Tel: 01254 674222. Fax: 01254 674223. e-mail: [mailbox@kiblackb.hlbkidsons.co.uk](mailto:mailbox@kiblackb.hlbkidsons.co.uk) [www.hlbkidsons.co.uk](http://www.hlbkidsons.co.uk)

A list of offices and Partners' names is available from the above address.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.

HLB Kidsons is a member of **HLB** International, a world-wide organisation of independent, professional accounting firms and business advisers.



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