

Deloitte & Touche
1 Woodborough Road
Nottingham NG1 3FG



Tel: National 0115 950 0511
International + 44 115 950 0511
Fax (Gp. 3): 0115 959 0060
DX 724280 Nottingham 44
www.deloitte.co.uk

INVESTOR IN PEOPLE

**Deloitte
& Touche**

21 May 2002

The Directors
The Woodland Trust
Autumn Park
Dysart Road
Grantham
Lincolnshire NG31 6LL

Our Ref: REW/SET

Dear Sirs

The Woodland Trust 1982873
Woodland Trust (Enterprises) Limited

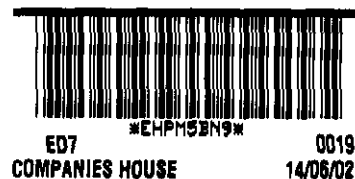
This letter is formal notice of our resignation as auditors with effect from the 14 June 2002.

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

Yours faithfully

Deloitte & Touche

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds,
Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.
Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.
Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.