

**PRIVATE & CONFIDENTIAL**

The Directors  
Rivers Machinery Limited  
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**Our ref** MJ/JA/R70001/DJ  
**Date** 12 August 2003

Dear Sirs

**RIVERS MACHINERY LIMITED - 02188798**

We hereby formally resign as auditors of Rivers Machinery Limited. In accordance with the provisions of Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which should be brought to the attention of the members or creditors of the company.

We will be sending a copy of this letter to the Registrar of Companies in 21 days time.

Yours faithfully



Blueprint Audit Limited



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