

Rossiter Smith & Co.

CHARTERED ACCOUNTANTS

D B Smith FCA A1 K E Innoles ACA A111

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Our ref: KI/LW/LAN013R

27 September 2001

Private & Confidential

Your ref:

The Directors
Langdon Group Limited
Walford Cross
Taunton
Somerset
TA2 8QP

2258673.

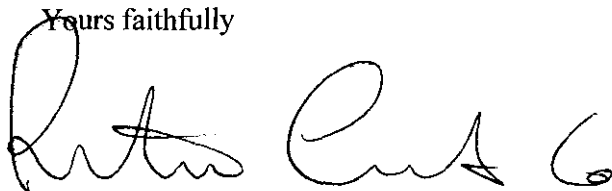
Dear Sirs

Resignation as Auditors

We hereby formally resign as auditors of Langdon Group Limited with effect from today.

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



Rossiter Smith & Co.

