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Partners

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Philip Hurfey

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Ms Avril Carter
Llamau Limited
Canton House
435 - 451 Cowbridge Road East
Canton
CARDIFF
CF5 1JH

28 November 2001

C/GLD/IW/11254

Dear Committee Members

Llamau Limited.

We hereby resign from our position as auditors of the Company.

We confirm that we have no outstanding claims of any kind against the Company and that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or the creditors of the Company.

Yours sincerely

KTS

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COMPANIES HOUSE 01/12/01

