

The Secretary
Transylvania Pets Limited
58-60 Berners Street
London W1P 4JS

RBS/GMG/S2516

18 March 1999

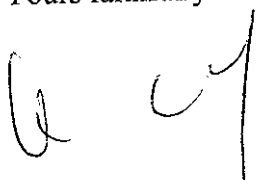
Dear Sirs

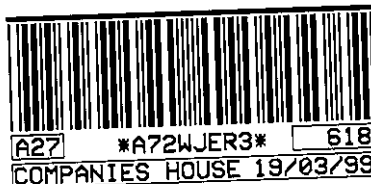
Transylvania Pets Limited – No. 02487446

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your Company. This resignation takes immediate effect.

In accordance with Section 394(1) of the Act, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully


HACKER YOUNG



Authorised to carry on investment business by the Institute of Chartered Accountants in England & Wales.

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