

PCN/KH/GON/DCFRI32

15/8/2001

The Directors  
Scotsman Response Limited  
468-470 Ranglet Road  
Walton Summit  
Bamber Bridge  
Preston



DEMACKS  
CHARTERED ACCOUNTANTS  
& REGISTERED AUDITORS

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we hereby resign as auditors of the company with immediate effect.

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

*Demacks.*

DEMACKS



J.G. Demack, F.C.A.,  
P.C. Newsham, A.C.A.

Demacks is registered to  
carry on audit work and  
authorised to carry on  
investment business by the Institute  
of Chartered Accountants in England and Wales.

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