



Accountants and business advisors

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The Directors  
SJS Investments Limited  
4 The Embankment  
Sovereign Street  
Leeds  
LS1 4BJ

9555 030

Our ref: K/ay/80539

23 December 2003

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

PKF

