



Accountants and business advisors

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

2555030

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

