



BAKER TILLY

Our ref: JME/CML/183551/tmm

The Directors
Bainbridge Collins Limited
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16 July 2004

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Baker Tilly

