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JPS/DMS/40238/JL22

**PRIVATE & CONFIDENTIAL**

22 July 2003

The Directors  
Heathrow Cargo Handling Ltd  
Building 558  
Shoreham Road West  
Heathrow Airport  
Hounslow  
Middlesex  
TW6 3RN

Dear Sir,

We hereby give notice of our resignation as auditors to the Company in accordance with Section 392(1) of the Companies Act 1985 (as amended).

As required by Section 394(1), we would confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the Company.

A copy of this letter has been sent to the Registrar of Companies, and we would remind you that the Company is required to forward a further copy to the Registrar within fourteen days of receipt.

Yours faithfully,

  
**MENZIES**

