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The Directors
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**ROBINSON
— REED —
LAYTON**

**CHARTERED
ACCOUNTANTS**

Our ref: slg/gt/pjh/5.062

8 May 2002

3132 334

Dear Sirs

You have taken advantage of the exemption conferred by Section 388A of the Companies Act 1985 in respect of the audit of New Generation Daffodils Limited's annual accounts. We therefore cease to hold office as auditors as of 8 May 2002.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors.

Yours faithfully

Robinson Reed Layton

