

JACKSON STEPHEN
CHARTERED ACCOUNTANTS

STRICTLY PRIVATE AND CONFIDENTIAL

The Directors
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Our ref 0332/JSJ/PA/LMC

Date 31 October 2003

Dear Sirs

NOTICE OF RESIGNATION -3177159

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

Jackson Stephen

JACKSON STEPHEN



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Ashberry House, 41 New Hall Lane, Bolton, Lancashire, BL1 5LW
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also at:

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Partners: J.S. Jackson. E.P. Atkinson. J.M. Barber. C.M. Barrington. Mrs. D.L. Brennan. P. Hodges. J.H. Jepps. G.B. Sheridan Consultant: P.G. Bogle.
Managers: T.C. Ashton. Mrs. J. Buckeridge. Mrs. D. Burton. J. Collighan. S.A. Ellis.
Mrs. K.A. Garlick. Miss C. Hughes. Miss L. Jeffries. C. Styles. A.R. Weaver.

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