

3179466

your ref:

our ref: T2117-01/JP/hn

date: 25<sup>th</sup> June 2001

please ask for: Jonathan Perrin



**LEVY GEE**

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The Directors  
Berrington Limited  
c/o ISC Limited  
48 Albemarle Street  
London  
W1X 3FE

Dear Sirs

### RESIGNATION AS AUDITORS

We hereby give notice that we tender our resignation as Auditors of Berrington Limited.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the Members or Creditors of Berrington Limited.

Yours faithfully

**LEVY GEE**

encl.

