your ref

COOPER LANCASTER BREWERS

Chartered Accountants

our ref 1I8814/JLK/CW

The Directors
Incorporatewear Limited
Units 18-19 Minworth Industrial Park
Minworth
Birmingham B76 1AH

17 January 2000

3240384

Dear Sirs,

INCORPORATEWEAR LIMITED

This is to give you notice of our resignation as auditors of the company with immediate effect.

We confirm that we have no claims of any kind outstanding against the company except in respect of any fees and disbursements which may be outstanding due to us from the company.

We also confirm that there are no circumstances connecting the ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

Coope Lecasie Annes

Cooper Lancaster Brewers

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COMPANIES HOUSE

0161 26/01/00

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Partners - Charlered Accountants

J P Ager M D Chartres OBE K M Clarke C R Cooper J L Ker

M R Ling

Other Partner
C R Othen AITI

N Buckley Sharp-Consultant W Fraser-Allen-Associate E H Hindson-Associate W M Cliff M F Dawson G F Ellis M G Garrett D Hall A B Higgs D Lowe M R Neve D J Travis G R Ward M H Weston P A Whitewa

P A Whiteway

M Getliffe LL B-Other Partner

Aldwych House, 81 Aldwych London WC2B 4HP

Telephone 020 7242 2444 Fax 020 7242 1117 email: info@clb.co.uk