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Grant Thornton 

Chartered Accountants  
The UK Member Firm of  
Grant Thornton International

Our Ref AJRN/Y3730/L032

The Company Secretary  
Ha! Ha! Bar & Canteen Limited  
Peter Yates House  
Manchester Road  
Bolton  
BL3 2PY

22 March 2002

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Ha! Ha! Bar & Canteen Limited with immediate effect.

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 of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

*Grant Thornton*

Grant Thornton  
Registered Auditors

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