

Our Ref GJW I11958/AUD/RW.L012

The Company Secretary  
Ron Stratton (Knutsford) Limited  
Carlton House  
141-9 Bradshawgate  
BOLTON  
BL2 1BP

3203557

9 October 2001

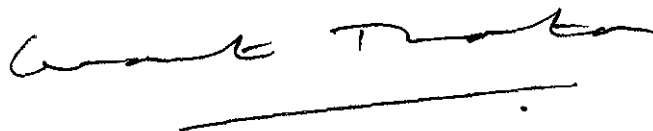
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Ron Stratton (Knutsford) 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  
Registered Auditors

