

Chartered Accountants
The UK Member Firm of
Grant Thornton International

Our Ref GJW I11958/AUD/RW.L012

The Company Secretary Ron Stratton (Knutsford) Limited Carlton House 141-9 Bradshawgate BOLTON BL2 1BP 3443837

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

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COMPANIES HOUSE

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Heron House Albert Square Manchester M60 8GT T +44 (0)161-834 5414 T +44 (0)161-953 0214 F +44 (0)161-832 6042 www.grant-thornton.co.uk

Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business. A list of partners may be inspected at the above address and at Grant Thornton House Euston Square London NW1 2EP.