



17 September 2002

Our Ref: HD/KB/LM

The Directors
Vigo Limited
The Airfield
Honiton
EX14 4LE

Hugh Davies & Co.
CHARTERED ACCOUNTANTS

35 CHEQUERS COURT
BROWN STREET · SALISBURY
WILTSHIRE · SP1 2AS

tel: 01722 336647
fax: 01722 421799

email: hugh@hugh-davies.co.uk
www.hugh-davies.co.uk

Dear Sirs

Vigo Limited
Company Number 3607580

We resign as auditors to the above company with effect from the date of this letter.

We confirm that there are no matters in connection with our resignation as auditors that require bringing to the attention of the shareholders or creditors of the company.

Yours faithfully

Mr H Davies
HUGH DAVIES & CO.

