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30 September 2001

Our Ref: HD/KB/LM

Vigo Limited Station Road Hemyock Devon EX15 3SE

Dear Sirs

Vigo Limited Company No. 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
HARRIS WALTERS

A21 **AUIQO652** D393
COMPANIES HOUSE 28/11/01

Business Champions at

ANDOVER BASINGSTOKE SALISBURY WINCHESTER

Partners: Michael Harris Richard Walters Richard Fisher Hugh Davies Mike Blain Christopher Bush David Aston

Registered to carry on audit work and authorised to carry on investment