

PKF

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The Directors
Rollalong Holdings Limited
C/O Send Group PLC
Priory House
106 High Street
Ripley
Surrey
GU23 6AN

COPY

Our ref: JCG/RP

10 December 2001

Dear Sirs

Rollalong Holdings Limited

We hereby tender our resignation as auditors to the Rollalong Holdings Limited to take effect forthwith. There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



PKF

