



Co. NO = 3898259

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The Directors
The Warehouse Wine Company Ltd
Unit 39 Roman Way Industrial Estate
Longridge Road
Ribbleson
PRESTON
PR2 5BD

Our ref: E/JRB/kw/1023553

10 September 2002

Dear Sirs

We hereby tender resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

PKF

