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Accountants and business advisors

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The Directors
White Rose Environmental Limited
Knostrop Sewage Treatment Works
Knowsthorpe Lane
Leeds
LS9 0PJ

Our ref: OTM/1025316/RJL/sn475

23 February 2005

Dear Sirs

White Rose Environmental Limited

We hereby tender our 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

