



Company Number - 4210086

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The Directors
Kids Unlimited Limited
Westhead
10 West Street
Alderley Edge
Cheshire
SK9 7EG

Our ref: G/JRB/jlp/1043405

13 March 2003

Dear Sirs

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

