

**ALEXANDER & CO**

**CHARTERED ACCOUNTANTS**

Our Ref: GK/SMC

14 April 2004

17 ST. ANN'S SQUARE  
MANCHESTER M2 7PW  
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<http://www.alexander.co.uk>

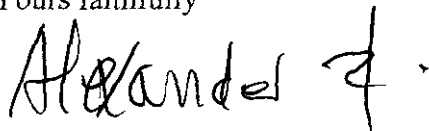
The Company Secretary  
MKM Holdings Limited  
MKM House  
Warwick Road  
Old Trafford  
Manchester  
M16 0XX

Dear Sir

Further to our recent discussions we resign as auditors of MKM Holdings Limited, with immediate effect.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Alexander & Co

Co. Reg 4364235

