

Reg.. No: 4530306

April 29th 2005

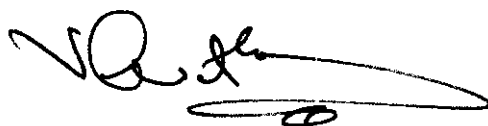
The Directors,
Rossfleet Brigg Ltd.,
Manor Farm,
Bridgham,
Norwich,
NR16 2RX.

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985, we give you formal notice of our resignation as auditor to the company with immediate effect.

In accordance with Section 394(1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,



V.G. WATLING & CO LTD

Chartered Certified Accountants & Registered Auditor,
22 Thetford Road,
Watton,
Thetford,
Norfolk,
IP25 6BS.

