

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref MCW/ H10321

The Company Secretary
J&J Crombie Limited
PO Box 506
98 Kirkstall Road
LEEDS
West Yorkshire
LS3 1YN

12 March 2004

Dear Sir

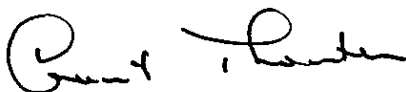
J&J CROMBIE LIMITED - SC001298

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of above named company with immediate effect.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

St Johns Centre
110 Albion Street
Leeds LS2 8LA
T +44 (0)113 245 5514
F +44 (0)113 246 5055
www.grant-thornton.co.uk

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partners may be inspected at the
above address and at
Grant Thornton House
Euston Square London NW1 2EP.

