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The Directors  
George Hanson (Building Contractors) Ltd  
61 High Street  
Rothesay  
Isle of Bute  
PA20 9AX

Our ref: GH/MJ/kd/1232905

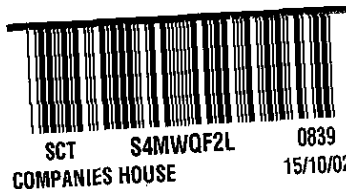
9 October 2002

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



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