



MacKenzie Kerr

Chartered Accountants

Company No: SC125259

Our Ref: KR/CR/S208

Your Ref:

13 March 1998

The Directors
Skibo Limited
Skibo Castle
DORNOCH
Sutherland
IV25 3RQ

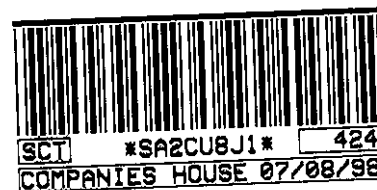
Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 391(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

MacKenzie Kerr



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Angus A MacKenzie, CA, (Consultant)

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