



Accountants and business advisors

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The Directors  
Benchmark Holdings Limited  
The Field Station  
Wytham  
Oxford  
Oxfordshire  
TS15 0JX

41159110

Our ref: NAG/CH/MCA/ml

24 January 2005

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

  
PKF