

ROWLANDS FRY & SON



ARTERED ACCOUNTANTS
~~REGISTERED AUDITOR~~

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P. Rogers
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Netherway
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31st August 2005

Dear Paul

As you are aware, I am retiring from business and therefore my firm, which has acted as the company's auditors for many years, will have to submit their formal resignation from that position.

It will therefore be necessary for you to appoint another firm to act in that capacity for the accounts for the year ended 31st March 2005.

It is a statutory requirement for me to submit the following:

There are no circumstances connected with this resignation that, in our opinion, should be brought to the attention of the members.

I thank you for your co-operation and trust in my firm over the years and hope that you continue to progress with your business.

Yours sincerely,

John Fry
W. Rowlands Fry & Son



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COMPANIES HOUSE 09/09/05