RSM Robson Rhodes

Our Ref: PRB/VM

1 December 2000

The Board of Directors
Keepstem Limited
Wool Hall Farm
Wykeham
Spalding
Lincs
PE12 6HW

Dear Sirs

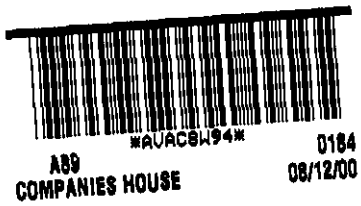
KEEPSTEM LIMITED 3466000

We are writing in accordance with the requirements of section 392 of the Companies Act 1985 to give you formal notice of our intention to resign as auditors of Keepstem Limited with immediate effect.

Yours faithfully

RSM Robson Rhodes.

RSM ROBSON RHODES



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www.rsmi.co.uk

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Birmingham, Bristol, Dublin, Hemel Hempstead, Leeds, Manchester

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186 City Road
London EC1V 2NU,
at which a list of Partners may be inspected

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

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