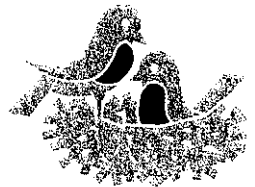


3238431

Our ref: FG/RSD/GH  
Your ref:  
Date: 14 November 2001



**BARTFIELD & CO**

CHARTERED ACCOUNTANTS

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Also at Rothwell

**Strictly Private & Confidential**  
Andersons (Denton Holme) Limited  
Burley House  
12 Clarendon Road  
LEEDS  
LS2 9NF

Dear Sirs

**RE: ANDERSONS (DENTON HOLME) LIMITED**

We hereby confirm our resignation as auditors of the company with immediate effect.

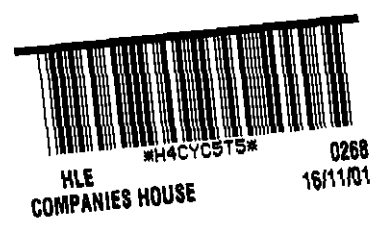
In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

- Accountancy
- Auditing
- Business Plans
- Computer Consultancy
- Corporate Recovery
- Financial Planning
- Litigation Support
- Tax Mitigation
- Valuations

Yours faithfully

**Partners:**

- G.M. Krasner FCA
- G.M.A Bell BA ACA
- R.S. Davidson FCA MAE
- D.P. Miller BSc FCA
- M. Gibson ACA



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