

18 March 2005

Your Ref:
Our Ref: JSW/NJ/K376

**The Directors
Hardys & Hansons plc
The Brewery
Kimberley
Nottingham
NG16 2NS**

52412

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CHARTERED ACCOUNTANTS AND BUSINESS ADVISORS

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7 Gregory Boulevard
Nottingham
NG7 6LB

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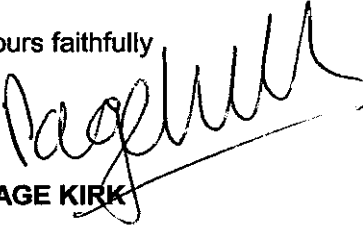
Dear Sir

In accordance with the requirements of section 392 of the Companies Act 1985 we formally resign as auditors with effect from 1 January 2005.

For the purposes of section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

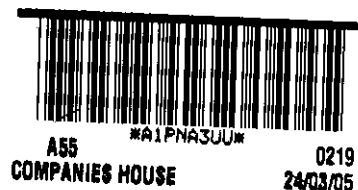
Yours faithfully



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Richard Bonnello FCA • Geoff Cree FCA • Anne Jepson FCA • Martin Mellor FCA • John Wallis FCA • Iain Barker FCA • Wendy O'Connor FCCA ATII

Associates: Neil Coupland FCA • Angela Huggins Dip PFS
Consultants: Ken Kirk FCA • Richard Wolfe FCA • Fiona Wood FCA • Michael Warburton Wood FCA ATII

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