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William Sinclair Horticulture Limited  
Firth Road  
Lincoln  
LN6 8AH

JAK/PSJ0202076

21 February 2002

Dear Sirs

**William Sinclair Horticulture Limited – 7633**

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

