

your ref

our ref 4R0070/DL/MCF

COOPER LANCASTER BREWERS

Chartered Accountants

RK Timber Limited
South Langworthy Road
Salford
Greater Manchester
M5 2PX

18th May 1999

Dear Sirs

RK Timber Limited
PH Haydock and Company Limited
RK Timber (Northwest) Limited
West's Dowels and Mouldings Limited — 333543
William Gimson & Sons Limited
Lancaster Sawmills Limited
Philips and Bruce (Timber) Limited
WH Thomas and Sons Limited
RK Timber (Southern) Limited
The New Bury Saw Mill Company Limited
John Riddiough and Company Limited

We hereby resign our office of Auditor to the above-mentioned companies with immediate effect.

Yours faithfully

Cooper Lancaster Brewers

Cooper Lancaster Brewers



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COMPANIES HOUSE 21/05/99

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Partners - Chartered Accountants

W M Clift
M F Dawson
G F Ellis
M G Garrett
D Hall
D Lowe
J D Maxwell

D J Travis
G R Ward
N H Weston
P A Whiteway

J P Ager
J M Bowes
N Buckley Sharp
M D Chartres OBE
K M Clarke
C R Cooper
A B Higgs

J L Ker
M R Ling
M J Martin
M R Neve
W K Sawin

Other Partner
M T Gedditte LLB

with offices in

Bolton
Lancaster
London
Rengate
Sheffield

Century House, 11 St Peter's Square
Manchester M2 3DN
Telephone 0161 245 1000
Fax 0161 245 1001

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WH Thomas and Sons Limited
RK Timber (Southern) Limited
The New Bury Saw Mill Company Limited
John Riddiough and Company Limited

Statement to the Directors on ceasing to hold office as Auditor

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Company's Members or Creditors.

Yours faithfully

Cooper Lancaster Brewers

Cooper Lancaster Brewers

Partners - Chartered Accountants

W M Cliff
M F Dawson
G F Ellis
M G Garrett
D Hall
D Lowe
J D Maxwell

D I Tavin
G R Ward
N H Weston
P A Whiteway

J P Ager
J M Bowles
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