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BAKER TILLY

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Your ref:

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The Directors
Orwell Fertilisers Limited
Latchmore Bank
Little Hallingbury
Bishop's Stortford
Herts CM22 7PJ

2797441

1 September 2003

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Baker Tilly



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