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Our ref: COL665/DHC/62/mb

2 June 2003

The Directors
Cole Ambrose Limited
Stuntney Hall
Stuntney
Ely
Cambridgeshire
CB7 5TL

Dear Sirs

Cole Ambrose Limited

Following a telephone call from Mr A J Morbey we understand you wish to replace this firm as auditors of the company. In the light of that request we give formal notice under Section 392 of the Companies Act 1985 that we resign as auditors to the company.

We are not aware of any reasons or circumstances which should be brought to the attention of the members or creditors of the company at this date.

Yours faithfully

M24

Mercer & Hole

