

Our Ref 80134

30 August 2007

The Directors
Chimney Cows Ltd
Lineside Industrial Estate
Eldon Way
West Sussex
BN17 7HE



Spofforths

Dear Sirs,

**Resignation as Auditors of: Chimney Cows Ltd
Company No: 3291538**

In accordance with Section 392 of the Companies Act 1985, we hereby resign as auditors to Chimney Cows Ltd with effect from 14th June 2007.

In accordance with the provisions of Section 394(1) Companies Act 1985, we further report that there are no circumstances connected with our resignation as auditors which we consider should be brought to the attention of the members or creditors of Chimney Cows Ltd

Your faithfully

Spofforths LLP

CHARTERED ACCOUNTANTS

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Partners
D L Baxter, I G Burrows* E J Case
R A Dunlop, B Elkins*
P J W Hussey, S P J Kirkham
P R Lansberry A D Martin
M A Nicholson N J Pressley
A J Spofforth D M Spofforth
R C P P Spofforth P J H B Thatcher
S Ediss† C H Eve† J R Frean†
J Haulkham†, K A Johnson†
A J Pearce†, C Took†

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Registration No OC315867

Registered Office
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† Not a member of the Limited
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and Wales

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