

Our Ref: 81277

31 December 2005



Spofforths

CHARTERED ACCOUNTANTS

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

Dear Sirs

**Resignation as Auditors of: Chimney Cows Ltd
Company No: 03291538**

In accordance with Section 392 of the Companies Act 1985, we hereby resign as auditors to Chimney Cows Ltd with effect from today's date.

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.

Yours faithfully

SPOFFORTHS

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

Director of Corporate Finance:
K A Johnson

*Not a member of the Institute of Chartered Accountants in England and Wales.

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