



145476

## Pannell Kerr Forster

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The Directors  
E.P.Barrus Limited  
Launton Road  
Bicester  
Oxfordshire  
OX6 0UR

Our ref: JCG/kd/00569

26 July 2000

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith. There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Pannell Kerr Forster

