

**Stepping Stones House  
Thistle Hill  
Knaresborough  
North Yorkshire  
HG5 8JW**

Don Glossop  
Andon Frères Corporate Brokers Ltd  
Cavendish House  
St Andrew's Court  
Burley Street  
Leeds  
LS3 1JY

20 February 2003

Dear Don

***Business Sale - success***

Just a short note to let you know that I have settled your account by direct transfer to your bank.

Linda and I would like to take this opportunity to express our sincere thanks for all your help in selling our business.

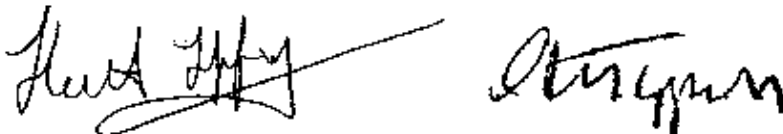
From the very first meeting we were impressed by your professional and calm approach in taking us through the initial preparations, drafting and finalising the proposals and financial statement, advertising in a cost effective and efficient manner and in guiding us through the numerous meetings with prospective buyers.

Selling any business must be stressful, as we found, but we felt that you helped keep this to a minimum by always being available to offer reliable advice and by maintaining total confidentiality at all times.

Please thank all your staff, especially Adel, for their invaluable part in helping us achieve our objectives (not to forget the never ending pot of coffee which was essential during some of those stressful prospective buyer meetings).

We know how much you enjoy your work and that you will continue to produce this level of success with all your future clients. We will have no hesitation in recommending you to anyone who asks us for business sale advice.

With thanks and very best regards



Keith and Linda Tippet