



Horwath Clark Whitehill

Our ref W9024/CJD/BJC*
Your ref Please ask for Barbara Conley

18 September 2006

Mr A D Guthe
West Hartlepool Steam Navigation Co Limited
Kepwick Mill
THIRSK
North Yorkshire
YO7 4BH

Horwath Clark Whitehill
Chartered Accountants &
Chartered Tax Advisers
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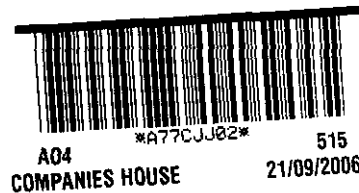
Dear Mr Guthe

**STATEMENT TO THE MEMBERS OF THE WEST HARTLEPOOL STEAM NAVIGATION
COMPANY LIMITED - COMPANY NUMBER: 00060917**

As required by Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors which we consider should be brought to the attention of the members or the creditors of the company.

Yours faithfully

HORWATH CLARK WHITEHILL





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Dear Mr Guthe

RESIGNATION AS AUDITOR

In accordance with Section 392 of the Companies Act 1985, we give notice of our resignation from office and enclose a copy of the statement to the members required by Section 394 of the Companies Act 1985 for your reference.

You are required to deposit a copy of the letter to Companies House in the next fourteen days and we have taken the opportunity to do this on your behalf.

We enclose a copy of the statement to the members required by Section 394 of the Companies Act 1985 for your reference.

Yours faithfully

HORWATH CLARK WHITEHILL

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