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Ingham & Co.

Chartered Accountants

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The Directors

D J Horsley Limited

80 Falsgrave Road

SCARBOROUGH

North Yorkshire

YO12 5AZ

Your Ref.

AWI/GM/0569

Our Ref

20 December 2000

Dear Sirs

RESIGNATION AS AUDITORS

Further to our recent discussions, we resign as Auditors of D J Horsley Limited.

In accordance with Section 394(1) Companies Act 1985, we confirm there are no circumstances connected with our ceasing to hold office when we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully


Ingham & Co



