

SCR/18197/EL



CHARTERED  
ACCOUNTANTS

BUSINESS ADVISERS

The Board of Directors of Rixon Matthews Appleyard Limited  
Exchange Court  
Hull  
HU1 1XN

6 SOUTH BRIDGE STREET  
HULL HU1 1JA

Telephone: 01482 326617  
Fax: 01482 329863

Email:  
enquiries@duttonmoore.co.uk

also at:  
622 Holderness Road  
Hull HU9 3EZ  
Telephone: 01482 374604  
Fax: 01482 781086

30 Market Place  
Pocklington  
York YO42 2AR  
Telephone: 01759 303130  
Fax: 01759 306634

Driffeld Business Centre  
Skerne Road  
Driffeld YO25 6EF  
Telephone: 01377 272341  
Fax: 01377 272233

Dutton Moore FCA  
Stephen C. Rossington FCA  
Anthony R. Bullock FCA  
David McGarry ACA  
John Gilbeard FCA  
Douglas G. Baker FCCA  
Christopher J.D. Moore FCCA

Jonathan C.D. Moore FCCA  
Jonathan M. Waters ACA  
Samantha J. Ulliyott ACA

Colin Atkin FCA

PARTNERSHIP SECRETARY  
Grahame J. Spencer

3rd September, 2003

Dear Sirs

Further to our recent discussions we resign as auditors of Rixon Matthews Appleyard Limited.

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

Yours faithfully

DUTTON MOORE

