

Our ref O8920/CJD/AE*/Mc.g-
Your ref

3011709

STRICTLY PRIVATE & CONFIDENTIAL

The Company Secretary
Stranton Mill Trustee and Nominee Company Limited
Mandale House
Harbour Walk
The Marina
HARTLEPOOL
TS24 0UX

**WALTONS
CLARK WHITEHILL**

Chartered Accountants

A member of Horwath
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Oakland House
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TS26 8DD

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DX: 60663 Hartlepool

10 July 2000

Dear Sir

RESIGNATION AS AUDITOR

In accordance with Section 392 of the Companies Act 1985, we give notice of our resignation from office and we enclose two copies of the statement to the members required by Section 394 of the Companies Act 1985. You are required to deposit a copy of this letter to Companies House in the next 14 days.

Yours faithfully

Waltons

WALTONS CLARK WHITEHILL



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G L Surtees ATII ATT, D W Davis FCA, D Furst FCA, J H F Gemmell CA

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