

# Graham Priestley & Co

Chartered Accountants

G. H. Priestley, F.C.A.

Your Ref:

Our Ref: P7226/GHP/JA

1 Delph Hill  
Lowtown, Pudsey  
Leeds LS28 7EB  
Telephone: 0113 257 3577  
Fax: 0113 239 3608

19 June 1997

301 3233

The Directors  
Selby Engineering and Lifting Services Ltd  
Unit 7  
The Enterprise Centre  
Aviation Road  
Sherburn-in-Elmet

Dear Sirs

We hereby formally tender our resignation as Auditor of your company and confirm that there are no circumstances in connection with our resignation which should be brought to the attention of the Members or Creditors of the Company.

Yours faithfully

GRAHAM PRIESTLEY & CO

