LITTLEJOHN

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The Directors
Solutions (Yorkshire) Limited
Corbie Steps
89 Harehills Lane
LEEDS
LS7 4HA

Our ref A/73099/NML/EMC Your ref

28 July 2010

Dear Sirs

Notice of resignation as auditors Registered number 3872601

In accordance with Section 516 of the Companies Act 2006, we give notice that we are resigning as auditors of Solutions (Yorkshire) Limited, registered number 3872601 with effect from 26 July 2010

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Solutions (Yorkshire) Limited

Yours faithfully

Littlejohn LLP

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FRIDAY



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POLARIST