

# MOORE STEPHENS

CHARTERED ACCOUNTANTS

Richard Moore

Gervase Hulbert OBE  
Douglas Fussell  
Peter Forrester  
Andrew Cunningham  
Paul Powell  
John Harbor  
Roger Cork  
Robert Kenworthy

*Not members of ICAEW*  
Patrick Hartigan  
Alan Polling

Alun Bullon  
Alan Cox  
Stephen Hogg  
Michael MacInnes  
Miles Barber  
Nicholas Hilton  
Peter Harrow  
Paul Nevill  
Arthur Davey  
Trevor Smith

Malcolm Cork

Christopher Chasty  
Andrew Nicholl  
Julian Wilkinson  
Roderick Gaurey  
Colin Wiseman  
Peter Lawrence  
Simon Merchant  
Colin Moore  
John Pickles  
Ian Spring

Timothy Cripps

Michael Butler  
Nicholas King  
Philip Parr  
Peter Stewart  
Paul Stockton  
David Rolph  
Alastair Mearns  
David Chopping  
Philip Cowan  
Andrew Potts

David Huyton

St. Paul's House, Warwick Lane, London EC4P 4BN

Telephone: 0171-334 9191 Facsimile: 0171-248 3408 DX: 15 London

Your Reference:

Our Reference: 38/5540

Date: 9th September 1996

552847


The Company Secretary,  
The Leonard Cheshire Foundation,  
26-29 Maunsel Street,  
London,  
SW1P 2QN.

Dear Sir,

As requested, we hereby submit our resignation as auditors to the Leonard Cheshire Foundation with immediate effect.

As required by Section 390 (2) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the Foundation.

Yours faithfully,



Moore Stephens



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A member firm of Moore Stephens International Limited  
- members in principal cities throughout the world

Registered to carry on audit work and authorised to carry on  
investment business by the Institute of Chartered Accountants  
in England and Wales