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SWF&Co.

Chartered Accountants

S. W. Frankson & Co.
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Middlesex UB3 4BT

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To: The Directors
Hall & Clarke Insurance Brokers plc
302-308 Preston Road
Harrow
HA3 0PQ

WE HEREBY CERTIFY THIS TO
BE A TRUE COPY OF THE
ORIGINAL *Brachers*.
BRACHERS *26 May 2005*

Dated: 13 May 2005

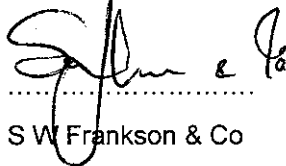
Dear Sirs,

We hereby give notice that we tender our resignation as Auditors of Hall & Clarke Insurance Brokers plc with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice or attention of the members or creditors of Hall & Clarke Insurance Brokers plc.

We enclose a signed copy of this letter so that you may send it to Companies House.

Yours faithfully,


S W Frankson & Co

