

12 March 2009

The Directors
E. Harper (York) Limited
Cleveland
Carr Lane
Sutton on the Forest
York
YO61 1EY

Arabesque House
Monks Cross Drive
Huntington
York YO32 9GW
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Dear Sirs

We hereby tender our resignation as auditors to the company with immediate effect.

We confirm that there are no circumstances in connection with our resignation that need to be brought to the attention of the members or creditors of the company.

Yours faithfully

Garbutt & Elliott Limited

Garbutt & Elliott Limited

THURSDAY



A24 26/03/2009 52
COMPANIES HOUSE