

GJW/DB/G060

- 6 AUG 1999

Smith Cooper & Partners

CHARTERED ACCOUNTANTS

6 August 1999

Te

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19 Pelham Road
Sherwood Rise
Nottingham NG5 1AP
Telephone: (0115) 9609639
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The Directors
Greater Nottingham Groundwork Trust
35 - 37 St. Mary's Gate
Nottingham
NG1 1PU

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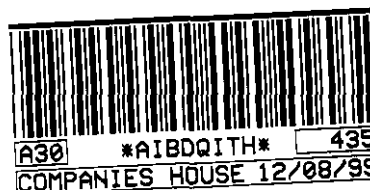
Dear Sirs

We give notice that we are resigning as auditors of Greater Nottingham Groundwork Trust with effect from 6 August 1999. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Greater Nottingham Groundwork Trust.

Yours faithfully

Smith Cooper & Partners

SMITH COOPER & PARTNERS



OFFICES AT:-

Alfreton Buxton
Ashbourne Derby
Burton-on-Trent Mansfield

Authorised by the Institute of Chartered
Accountants in England and Wales
to carry on investment business.

Tim Smith. Tom Sread. David Gill. Chris Packham. Robert Hives. Tom Lowe. John Robertson. Paul Duffin. John Dubbury.
Andrew Delve. David Bridges. Edward Broughton. Roger Aston. Greg Whiting. Victoria Krause. Bruce Montgomery. Simon Gwinnutt.