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Leeds
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Private & confidential
The Directors
Yorkshire Building Society
Yorkshire House
Yorkshire Drive
BRADFORD
West Yorkshire BD5 8LJ.

Our ref rkg/dm/clp
Contact Richard Gabbertas
Ext 3123

3 May 1996

Dear Sirs

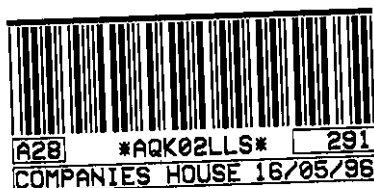
Notice of resignation

We hereby give notice of our resignation as auditors of the companies set out in the attached list with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



Member firm of
KPMG (International)

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



INVESTOR IN PEOPLE



Notice of resignation
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Company name	Registered number
YBS Properties Limited	2139866
YBS Properties (Edinburgh) Limited	2734730
YBS Properties (York) Limited	3935458
Yorkshire Computer Services Limited	2580253
Yorkshire Syndications Limited	3010492
YorkSHARE Limited	2139872
YorkSHARE Nominees Limited	2594160
Yorkshire Building Society Estate Agents Limited	2139864
Yorkshire Estate Agents Limited	2276707