The Directors,

Our ref: ACL/CC

Park Rose Limited, Carnaby Covert Lane, Bridlington, Yorkshire,

Date : 18/01/1998

Dear Sirs,

Park Rose Limited

Under the provision of s390 Companies Act 1985, Jackson Robson give notice that they will resign as auditors to the company on 18th January 1998.

We consider that there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the company.

Jan L

Yours sincerely,

Jackson Robson Registered Auditors Chartered Accountants 33-35 Exchange Street, Driffield

East Yorkshire.

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