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Graham Sunley & Co.

Chartered Certified Accountants & Registered Auditors

G. J. Sunley, F.C.C.A.

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The Directors
Kimberley Management Company Ltd
C/o White Rose Property Management
18 Bank Street
WETHERBY
West Yorkshire
LS22 6NQ

29 February 2000

Dear Sirs

I hereby give written notice of my resignation from the office of auditor to the Company as of todays date.

In accordance with Section 394 of the Companies Act 1985, I confirm that there are no circumstances connected with my ceasing to hold office that I consider should be brought to the attention of the Companys members or creditors.

Yours faithfully



G J SUNLEY FCCA

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