Francis Clark
CHARTERED ACCOUNTANTS

31 Houndiscombe Road
Mutley
Plymouth
PL4 6HA

Telephone 01752 301010

Fax 01752 312430
DX 120157 Mutley
Plain (Plymouth)
www.francisclark.co.uk

2904433

The Directors
Bray Leino Training for Change Limited
FILLEIGH
Devon
EX32 0RX

Our reference
3766-JCB/EAC/SEC

Your reference

15 March 2001

Dear Sirs

We hereby give notice of our resignation as auditors to the company with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

FRANCIS CLARK
E-mail: mail@francisclark.co.uk

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COMPANIES HOUSE
0142
26/04/01

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Francis Clark is registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.
A list of partners is available at each of our offices
EXETER • NEWTON ABBOT • PLYMOUTH • TAVISTOCK • TORQUAY