

Registrar of Companies
Companies House
Crown Way
Maindy
Cardiff
CF4 3UZ

14 October 1999

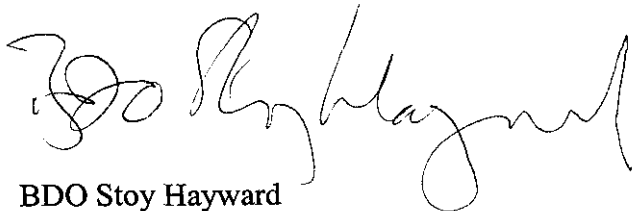
Our ref 10030/AJR/CMB13512

Dear Sir

The Gerald Coke Handel Foundation : Company No 3201907

Please note that we have resigned as auditors to the company limited by guarantee, the Gerald Coke Handel Foundation. This notification is to comply with s.392 of the Companies Act.

Yours faithfully



BDO Stoy Hayward

Enc



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