

To the directors of The Gerald Coke  
Handel Foundation

Company Number 3201907

---

11 November 1999

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of The Gerald Coke Handel Foundation which we consider should be brought to the attention of members and/or creditors of the company.

*BDO Stoy Hayward*

BDO Stoy Hayward

