

Our ref: LN/JS/A630E
Your Ref:
Date: 26 IIII 2000
Ask for: Les Nutter

3224544

The Board of Directors
Al-Barq Macintosh Electronics Ltd.
17 Hedley Walk
Cheetham Hill
Manchester

Audit & accounts

Corporate tax

Personal tax

Tax planning & trusts

Forensic accounting

Financial services

Investigations

Corporate finance

Dear Sirs,

We hereby tender, with effect from today's date,
our resignation as auditors of the company.

In accordance with Section 394 of the Companies Act
1985 we confirm that there are no circumstances
connected with our resignation which we consider
should be brought to the notice of the members and/or
creditors of the company.

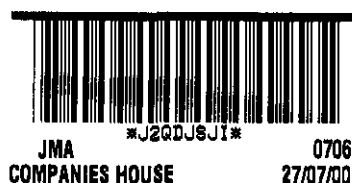
Yours faithfully,



Ashworth House
Manchester Road
Burnley BB11 1TT

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Web www.cassons.co.uk

Also in Manchester



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