

Our Ref: MAJ/JH/GM01
Your Ref:

4 June 2001

The Directors
GMAP Limited
GMAP House
15 Blenheim Terrace
LEEDS
LS2 9HN

341 8634

Dear Sir,

GMAP LIMITED

In accordance with section 392 of the Companies Act 1985, we are writing to you to resign as auditors to the company with effect from the date of this letter.

There are no circumstances connected with our resignation that we consider ought to be brought to the attention of the company's members or creditors.

Yours faithfully



HORWATH CLARK WHITEHILL

HORWATH CLARK WHITEHILL

Chartered Accountants
A member of Horwath International

North Lane House
9b North Lane
Headingley
Leeds
West Yorkshire
LS6 3HG

Telephone: 0113 274 0404
Facsimile: 0113 274 3780
E Mail: mail@horwath-yorks.co.uk



Partners: D.L. Ball, C.P. Cotton, K.F. Fortune P.W. Geldeard, D.J. Glossop, K.R. Hillam, M.A. Jackson, J.M. Judson, R.G. MacLavery, P.G. Meredith, T.F.X. Parr, M.A.E. Stevens.
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