

**HORWATH
PULLEYN HESELTON**

Chartered Accountants

A member of Horwath International

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The Directors
GRC Consultants Ltd
Fulford Moor House
Fulford Road
YORK
YO10 4EX

3587038

7 March 2002
CH/AJW/GRCC55

Dear Sirs,

Please accept this letter as confirmation of our resignation as auditors to the company, effective from this date.

In accordance with s394 Companies Act 1985, we can confirm that there are no circumstances connected with our resignation that should be brought to the attention of members or creditors of your company.

Yours Faithfully,

Horwath Pulleyn Heselton

