

Francis Clark

CHARTERED ACCOUNTANTS

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The Directors
Bray Leino Group Limited
FILLEIGH
Devon
EX32 0RX

Our reference
3764-JCB/EAC/SEC

Your reference

15 March 2001

Dear Sirs

We hereby give notice of our resignation as auditors to the company with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully


FRANCIS CLARK

E-mail: mail@francisclark.co.uk

