



Horwath Clark Whitehill

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31 March 2008

The Directors
A & AK Butterworth Ltd
Dryden Street
Bradford
BD1 5ND

4027838

Our Ref RGC//IB/BBR75

Dear Sirs

Notice of Resignation

We hereby give notice of our resignation as auditors of your company with effect from 31 March 2008. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Horwath Clark Whitehill (Yorkshire) LLP

HORWATH CLARK WHITEHILL (YORKSHIRE) LLP

TUESDAY



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