

■ North Region – Leeds PO Box 61 Cloth Hall Court 14 King Street Leeds LS1 2JN # Phone: 0113 298 2200 Fax: 0113 298 2201 DX: 26428 www.ey.com/uk

28 June 2001

The Directors Glandwr Cyfyngedig Western House Halifax Road Bradford BD6 2SZ

Dear Sirs

Audit appointment for Glandwr Cyfyngedig ("the Company") 4,54570

Set out below is the notice required by section 394 Companies Act 1985 with our ceasing to hold office as the Company's auditor on 28 June 2001.

We confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully

Ernst & Young

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COMPANIES HOUSE 11/07/01

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