



For the Attention of The Board of Directors

Dylan Harvey Group Limited
Burnley Business Centre
Empire Way
Liverpool Road
Burnley
BB12 6HA

29 January 2010

Our Ref DY0489/O/JBF/RLS/HML

Dear Sirs

Dylan Harvey Group Limited and subsidiary & associated companies – together “Dylan Harvey Group” comprising:-

Dylan Harvey Group Limited (Company No: 04627975)
Dylan Harvey Commercial Limited (Company No: 05772424)
Dylan Harvey Residential Limited (Company No: 05016666) ✓
Fresh Management (Manchester) Limited (Company No: 06383217)
La Schappe Limited (formerly Dylan Harvey International Limited (Company No: 06362970)
Harley Scott Limited (Company No: 05760390)

Further to recent discussions we hereby resign as auditors and taxation advisers to the Dylan Harvey Group

In accordance with section 519 of the Companies Act 2006 we consider that the following matters should be brought to the attention of the members and/or creditors of the Dylan Harvey Group -

- We are aware that there is an ongoing investigation by the administrators of Dylan Harvey Residential Limited into various accounting transactions which occurred prior to the administrators appointment on 4 August 2009. We have not been made aware of any outcomes or issues, resulting in adjusting entries that might affect the 2008 (or 2009) accounts of the Dylan Harvey Group
- We are aware that there are potential / actual legal claims both for and against the Dylan Harvey Group by certain investors / creditors and developers
- The 2009 accounts are overdue for filing at Companies House in part because we have been unable to agree a satisfactory fee basis or timetable to undertake the preparation / audit of financial statements of the Dylan Harvey Group including Corporation Tax provisions

Because of the above factors we have decided to resign as auditors and taxation advisers to the Dylan Harvey Group

Yours faithfully

Fairhurst

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