

**Deloitte &
Touche**



Chartered Accountants

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The Secretary
Bolton YMCA
125 Deansgate
Bolton
Lancs
BL1 1HA

2574169

Our Ref: CSK/LE3GKCK7/BH

25 November 1997

Dear Sir

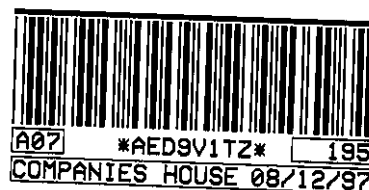
This letter is formal notice of our resignation as auditors of Bolton YMCA Limited with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte + Touche

Deloitte & Touche



**Deloitte Touche
Tohmatsu
International**

Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.