



## Pannell Kerr Forster

Pannell House 6 Queen Street Leeds LS1 2TW Telephone 0113 228 0000 Facsimile 0113 228 4242  
Web site <http://www.pkf.co.uk>

The Directors  
YHUA  
University of Leeds  
Finance Office  
LEEDS  
LS2 9JT

3467035

Our ref: OTM/21689/THC/jm

9 March 2000

Dear Sirs

YHUA

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

Yours faithfully

*Pannell Kerr Forster*

**Pannell Kerr Forster**

cc: Companies House

