



Horwath Clark Whitehill

13 September 2007

The Directors
Ebor Group Holdings Limited
Trans Pennine Trading Estate
Gorrels Way
Rochdale
Lancashire
OL11 2PX

Horwath Clark Whitehill LLP
Chartered Accountants
Arkwright House
Parsonage Gardens
Manchester M3 2HP, UK
Tel +44 (0)161 214 7500
Fax +44 (0)161 214 7501
DX 727751 Manchester
www.horwathcw.com

Our Ref MJ/DMJ/MCE00004

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Ebor Group Holdings Limited, registered number 03877687

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Ebor Group Holdings Limited

Yours faithfully

Horwath Clark Whitehill LLP.

Horwath Clark Whitehill LLP



A37 "A4NC4TDN" 346
29/09/2007
COMPANIES HOUSE