John W. Hinks & Co.

Chartered Accountants

, 30th September 1998

Our ref: BDH/SG

The Secretary
Foray 1073 Limited
Coombs Work
Coombs Road
Halesowen
West Midlands
B63 8AF

694 655

Dear Sir

This letter is formal notice of our resignation as auditors of Foray 1073 Limited with effect from the above date.

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

John W Hinks & Co

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