CREASEYS

CHARTERED ACCOUNTANTS

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Martin C Beck FCA
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Alyson M Howard FCCA
Mark A Howard FCA
Roger F Joye FCA
Godfrey Reid-Marr FCA
Elizabeth M Robertson FCA
Philip Thomas FCA
Gary M Thorneycroft FCA
Roger P Ward FCA

The Directors,
Appledore Developments Ltd.,
116 London Road,
Sevenoaks,
Kent TN13 1BA

12th January 2001.

Our Ref: APP003A/JRN/DW

Dear Sirs,

We hereby offer our resignation as auditors of your company. We confirm that 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

Creaseys

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COMPANIES HOUSE 18/01/01