Smailes, Goldie & Co.
Chartered Accountants

Station Court,
St. Stephen's Square,
Hull,
HU1 3XL

Telephone:
01482 326916
Facsimile:
01482 215009

Our Ref: PAR/MG/CAR

Your Ref:

Date: 8th May, 1996

The Directors,
Teleplan Rentals Ltd.,
Haltemprice Court,
38 Springfield Way,
Anlaby,
Hull.

Partners:
P.A.Robins
T.C.Kirby
G.H.McMillan
J.C.Wilkinson
I.R.Lamb
J.M.Sharpley

Company number 133540

Dear Sirs,

We hereby tender our resignation as auditors to the company with effect from 9th May, 1996.

Yours faithfully,

Smailes Goldie & Co

A27 *A8951MTZ* 569
COMPANIES HOUSE 29/08/96

A member firm of
The UK 200 Group
PRACTISING CHARTERED ACCOUNTANTS

Registered to carry on audit work and authorised to carry on investment business by
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I.R.Lamb
J.M.Sharpley

Company number 133540

Dear Sirs,

Statement of ceasing to act as auditors

Following our resignation as auditors, we report that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors.

Yours faithfully,

Smailes Goldie & Co

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The UK 200 Group
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