

Smailes, Goldie & Co.

Chartered Accountants

P.A. Robins
T.C. Kirby
G.H. McMillan
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Our Ref. PAR/MJG/EAB

Your Ref.

Date 29th August 1995

The Secretary,
Teleplan Rentals Limited,
Haltemprice Court,
38 Springfield Way,
Anlaby,
Hull,
HU10 6RR.

Dear Sir,

We hereby tender our resignation as auditors to the company with immediate effect.

For the purposes of Section 394(1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully,

Smailes, Goldie & Co.

