

chartered accountants

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your reference

our reference SH/sjd/540

P J Henwood Esq MBS Distribution Limited 2a Bracebridge Street Dartmouth Industrial Estate Aston Birmingham B6 4NE

19 9 3 18 25 November 1993

Dear Peter

Following on from the sale of most of the RTZ Pillar group to MB Caradon, we have been formally requested to resign as auditors and I enclose a letter giving notice of our resignation.

I hope we can keep in touch, and perhaps meet up sometime!

Kind regards.

Yours sincerely

Michael Gilbert

