

Rothman Pantall & Co

CHARTERED ACCOUNTANTS

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RD/CS

30th March 1999

J C Smith Esq
AIM Group plc
16 Carlton Crescent
Southampton
Hants
SO15 2ES

Dear Sir

We give notice that we are resigning as auditors of AIM Aviation (HBA) Ltd with effect from 30th March 1999. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders of AIM Aviation (HBA) Ltd.

Yours faithfully



Rothman Pantall & Co



Chartered Accountants:	• M R Wells	• J A Poulter	• B M Lynch	• S B Ryman	• J L Shaw	• A W Bennett	
T D Stocker	• S T Elliott	• M P Osborne	• G J B Corlett	• P J Dawson	• R D L Showan	• A C Field	• A T Payne
C H Cable	• S M Whiting	• B R Blake	• S A Sullivan	• C S Cox	• R D Davis	• A J Perriam	• D Smyth
Certified Accountant: N H O'Reilly		Others:	G J Hindley	• J A H Ayris			

Aylesbury• Bournemouth• Chandlers Ford• Cosham• Eastleigh• Fareham• London• Park Gate• Plymouth• Poole• Portsmouth• Ringwood• Salisbury• Southampton• Sutton• Winchester

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