

Our ref: PJ/JA/4134

21 June 1996

The Directors  
Dreamland Appliances Ltd  
Pentagon House  
Sir Frank Whittle Road  
DERBY  
DE21 4XA

Dear Sirs

**OUR RESIGNATION AS AUDITORS  
DREAMLAND APPLIANCES LTD**

In accordance with Section 392 of the Companies Act 1985, we hereby tender our formal resignation as auditors of the above company with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we hereby confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully  
**PANNELL KERR FORSTER**

*Pannell Kerr Forster*

**PANNELL  
KERR  
FORSTER**

CHARTERED ACCOUNTANTS

Wilmot House  
St James's Court  
Friar Gate  
Derby  
DE1 1BT  
Tel: 01332 372936  
Fax: 01332 254080

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The principal place of business where the list of partners' names is open to inspection is 78 Hatton Garden London EC1N 8JA

Offices in: London Aberdeen Birmingham Bristol Cardiff Colchester Derby Doncaster Edinburgh Exeter Glasgow Gt Yarmouth Guildford Ipswich Leeds Leicester Lincoln Liverpool Lowestoft Manchester Norwich Nottingham Sheffield Stoke on Trent Woodbridge Worcester

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Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business