

Chartered Accountants 400 Capability Green Luton I.U1 3LU

■ Phone: 01582 400700

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The Directors The McGill Finance Company Limited Redfern House 105 Ashley Road St Albans AL1 5GD

ATRW

Direct Line 01582 399669

18 November 1997

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

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COMPANIES HOUSE 03/12/97

■ A list of partners' names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.

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