

The Directors and the Secretary Tropical Places Limited 52 Perrymount Road Haywards Heath West Sussex **RH163DS**

BTC/A501

10 September 1996

1976915

Dear Sirs

We write to inform you that we are resigning as auditors of the above company with effect from 11 September 1996.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

HONEY BARRETT

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