Hacker Young Chartered Accountants

A member of Urbach Hacker Young International



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19 June 1991

Our relevence PMH/CP F

Yayır reference

The Secretary
Mark Allen Holdings Limited
Croxted Mews
288 Croxted Road
LONDON SE24 9DA

Dear Sir

NOTICE OF OUR RESIGNATION AS AUDITORS

Further to our discussion with Mark Allen, we hereby give notice that we tender our resignation as auditors of Mark Allen Holdings Limited ("the Company") with effect from 19 June 1991.

In accordance with the requirement of S.394(1) of the Companies Act 1985, 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.

In accordance with the requirements of S.392(3) of the same Act, we will forward a signed copy of this notice to the registrar of companies.

Yours faithfully

HACKER YOUNG

COMPANIES HOUSE

22 JULY 1981

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independent partnership within the Hacker Young Group.

Other partnerships situated in Birming rum, Brighton, Bristal, ISlasgaw, Leicester, Loughbaraugh, Maidstone, Manchester and Nottingham.

Authorised by the Invitite of Charleted Accountants in England & Wales to carry on Investment Business.

F Stansil CVV Baker BB Bhattacharyya IR Cohen JE Foston MI fiszzon Halen Gawarsko AD Harverd S Habson PM Hallins JE Nedas P Oliver RE Parterson RB Simmons MP Spencer DJ Stebbings E Stathard PR Tegg. Consultants: VA Buddell FC Greenbury