

# Smailes, Goldie & Co.

Chartered Accountants

P.A. Robins  
T.C. Kirby  
G.H. McMillan  
J.C. Wilkinson  
I.R. Lamb  
J.M. Sharpley

Station Court,  
St. Stephen's Square,  
Hull,  
HU1 3XL

Telephone: 01482 326916  
Facsimile: 01482 215009

2483505

Our Ref. PAR/MJG/EAB

Your Ref.

Date 29th August 1995

The Secretary,  
Reedham Factors Limited,  
Haltemprice Court,  
38 Springfield Way,  
Anlaby,  
Hull,  
HU10 6RR.

Dear Sir,

We hereby tender our resignation as auditors to the company with immediate effect.

For the purposes of Section 394(1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully,

*Smailes Goldie & Co.*

