

EDWARDS & KEEPING

CHARTERED ACCOUNTANTS

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MANAGERS:
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N. KINGSLEY F.C.A.
J. M. NAIRN M.A., A.C.A.
J. R. PALMER

OUR REF: 3/JN/MLM/MPI02/JET
YOUR REF:

3 May 1995

The Directors
MPI Services (UK) Ltd
Unit 2
Independent Industrial Estate
Easton Lane
PORTLAND
Dorset
DT5 1BW

Dear Sirs

Following the decision by the Directors to dispense with a Company Audit under the new regulations we hereby resign as Auditors of the Company in accordance with Section 394 of the Companies Act 1985.

We confirm that there are no matters connected with our resignation which should be brought to the attention of Members or Creditors.

Yours faithfully

Edward A. Keeping

