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The Directors  
Andrews Sykes Hire Limited  
Premier House  
Darlington Street  
Wolverhampton  
WV1 4JJ

Our ref      rjba/6/djh

19 February 1997

Dear Sirs

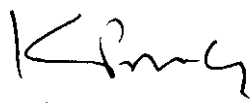
**Notice of Resignation**

**Company registered no:      2985657**

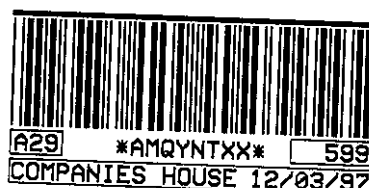
We hereby give notice of our resignation as auditors of your company with effect from 19 February 1997.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

  
KPMG

Enclosures:



Member firm of  
KPMG International

KPMG is registered  
to carry on audit work and  
authorised to carry on  
investment business

by the Institute of  
Chartered Accountants in  
England and Wales The  
principal place of

business is 8 Salisbury  
Square, London EC4Y 8BB  
where a list of partners'  
names is open to inspection.



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