

Reply to: Mr Ingram  
Our ref: TEG600/DMI/AAS  
Your ref:

31 August 2004

The Company Secretary  
TEG Environmental PLC  
Unit 6, Meadowcroft Business Park  
Pope Lane  
Whitestake  
Preston  
PR4 4BA

Dear Sir

**TEG ENVIRONMENTAL PLC**

Please accept this letter as our formal resignation of auditors to the company under Section 394 of the Companies Act.

We confirm that there are no matters surrounding our resignation which we consider ought to be brought to the attention of the shareholders.

Yours faithfully

**Moore and Smalley**



Richard House, 9 Winckley Square, Preston, Lancashire PR1 3HP Telephone: 01772 821021 Facsimile: 01772 259441  
[www.moore-and-smalley.co.uk](http://www.moore-and-smalley.co.uk)



Partners:	R.E. Salter FCA P.R. Metcalf FCA	D.K. Gill FCA R.A. Norman FCA	J.S. Armitage FCA M.J. Briggs ACA	D.M. Ingram ACA D.J. Walmsley ACA	D.S. Wood FCA G.D. Gordon MSFA	C.A. Wilson ACA T. Medcalf ACA
Associates:	S.R. Adams CTA	D. Greaves FCA				