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Kenneth Kyle & Partners

Chartered Accountants

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Your Ref:

Our Ref:

21st June 1995

Statement to the Directors of Magnolia Group plc on ceasing to hold office as Auditors.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Company's members or creditors.


Kenneth Kyle & Partners
Registered Auditors

