

Our Ref: PBJ/DH/P101

**BLOOMER
HEAVEN**
CHARTERED ACCOUNTANTS

31st December 1996

614345

The Directors,
A.R. Parkin Limited,
Unit 8,
Cleton Street Business Park,
Cleton Street,
Tipton,
West Midlands.
DY4 7TR

Dear Sirs,

In accordance with Section 394 of the Companies Act 1985, we hereby advise you formally of our resignation as Auditors of the company with effect from 30th December 1996.

We confirm that in connection with our ceasing to hold office, there are no circumstances which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,



Bloomer Heaven



A J Whitehouse FCA, A L Gilmour FCA, R A Crowdy FCA
P B Jones FCA, R G K Griffith FCA, J Boyce BA

Consultants: R H Varnish FCA, A C Knight BA (Hons)

Associate: C Stephen-Haynes MA ACA

Authorised by the Institute of Chartered Accountants in England & Wales to carry on Investment Business



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