

Crouch Chapman
CHARTERED ACCOUNTANTS

8 September 1999

The Directors
P M Inns Limited
Standwood House
10-12 Weir Road
Balham
London
SW12 0NA

K J Chapman
I D Williams
N M Heath
R P Howard
A P M Benedict

62 Wilson Street
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Telephone
020 7782 0007

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012 6057

Our reference
RPH/saf

Your reference



Dear Sirs

Please accept this letter as confirmation of our resignation as auditors to the company with immediate effect.

We confirm that there are no matters that we consider should be brought to the notice of members and creditors in relation to our resignation.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Crouch Chapman', written over a horizontal line.

CROUCH CHAPMAN

