

D M B DAVIES

ACCOUNTANTS
CYFRIFYDDION

BROYAN HOUSE, PRIORY STREET, CARDIGAN, CEREDIGION SA43 1BZ

Tel./ Ffôn: (01239) 612467 Fax / Ffacs: (01239) 612751 e-mail/e-bost: postmaster@dmbdavies.co.uk

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Gofynwch am:

Please ask for:

Our Ref: T.148 JH/NN

29 August 2000

The Directors
Toast (Mail Order) Limited
B3 Lakeside
Llansamlet
SWANSEA
SA7 9FR

Dear Sirs

We hereby tender our resignation as auditors of the company with effect from the above date.

In accordance with S394 of the Companies Act 1985 we can confirm that there are no matters which should be brought to the attention of shareholders or creditors in connection with our resignation.

Yours faithfully



D M B DAVIES

