

To the directors of

.....

We [old name of auditors] hereby tender our resignation as auditors under Section 185 Companies Act 1990 of [name of company] with effect from [date].

[new name of firm] Limited the successor firm to [old name of auditors] have been appointed as auditors of the company.

There are no matters which we wish to bring to the attention of shareholders or creditors of the company in connection with our resignation.

As required by Section 185(3) of the 1990 Act we will be forwarding a copy of this notice to the Registrar of Companies.

Signed:

Dated: