

PROVISION OF SERVICES REGULATIONS

DTE consists of a group of companies providing a wide range of accounting services.

The following information is supplied in compliance with the above named regulations.

Name of Firm:	DTE Business Advisers Group Limited
Legal Form:	Limited company registered in England and Wales, company number: 7945270
Contact Details:	<p>a. Postal address and registered office address:-</p> <p>The Exchange 5 Bank Street Bury BL9 0DN</p> <p>b. Telephone number: 0161 767 1200</p> <p>c. Fax number: 0161 767 1201</p> <p>d. E-mail address: audit@dtigroup.com</p>
Professional Registrations:	<p>The firm is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.</p> <p>Details concerning our audit registration can be viewed at www.auditregister.org.uk under reference number C003160968.</p> <p>The professional rules governing the conduct of audit work are contained in the <i>Audit Regulations and Guidance</i> which can be found at www.icaew.com/auditnews. There are also the <i>International Standards on Auditing (UK & Ireland)</i> at www.frc.org.uk/apb/publications/isa.cfm.</p>
Codes of Conduct:	<p>As members of the Institute of Chartered Accountants in England and Wales we are subject to the Institute's code of ethics which can be found at www.icaew.com/membershandbook, section 3.</p> <p>As auditors we are subject to the APB ethical standards and these may be found at www.frc.org.uk/apb/publications/ethical.cfm.</p>
VAT Number:	Not registered.
Engagement Letters:	<p>Any contractual or other terms and conditions under which services are provided are detailed in official Letters of Engagement issued upon our appointment to provide services to a client.</p> <p>Fee arrangements will also be documented in this Letter of Engagement.</p>
Professional Indemnity Insurance:	Our professional indemnity insurer is Liberty Mutual Insurance Europe Limited of Two Minster Court, Mincing Lane, London, EC3R 7YE. The territorial coverage is worldwide, excluding professional business carried out in the United States of America or Canada and excludes any action for a claim brought in any Court in the United States of America or Canada.

Disputes and complaints: Should be in writing and addressed to Mr R I Taylor setting out the details. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position. If we have given a less than satisfactory service, we undertake to do everything reasonable to put it right. If, however, dissatisfaction remains, then the matter can be referred to the Institute of Chartered Accountants in England and Wales, Metropolitan House, 321 Avebury Boulevard, Milton Keynes, MK9 2FZ.

Conflicts of Interest: If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by the Code of Ethics of the Institute of Chartered Accountants in England and Wales which can be viewed at www.icaew.com/membershandbook, section 3 subsection 220.

Name of Firm: DTE Business Advisers Limited

Legal Form: Limited company registered in England and Wales, company number: 4202581

Contact Details: a. Postal address and registered office address:-

DTE House
The Exchange
Bury
BL9 0DN

b. Telephone number: 0161 767 1200

c. Fax number: 0161 767 1201

d. E-mail address: audit@dtigroup.com

Professional Registrations: The firm is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.

Details concerning our audit registration can be viewed at www.auditregister.org.uk under reference number C009122904.

The professional rules governing the conduct of audit work are contained in the *Audit Regulations and Guidance* which can be found at www.icaew.com/auditnews. There are also the *International Standards on Auditing (UK & Ireland)* at www.frc.org.uk/apb/publications/isa.cfm.

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As auditors we are subject to the APB ethical standards and these may be found at www.frc.org.uk/apb/publications/ethical.cfm.

VAT Number: 775 2196 06

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Consumer Credit Licence: As members of the Institute of Chartered Accountants in England and Wales, we have a group licence (G900009) issued by the Office of Fair Trading under the Consumer Credit Act 1974. There is a Consumer Credit Register at www.2crw.gov.uk/pr. Any person being dissatisfied with services provided under the terms of this licence can make a complaint to the Financial Ombudsman Service (www.financial-ombudsman.org.uk)