

DRAFT



10 February 2006

Company Announcements Officer
Australian Stock Exchange Limited
Level 6
20 Bridge Street
SYDNEY NSW 2000

(ASX Code: TQH)

Dear Sir/Madam

Change of auditor

For the purposes of ASX listing rule 3.16.3, 3Q Holdings Limited (the **company**) announces that it has now received written notice of the resignation of KPMG as the company's auditor and that ASIC has consented to its resignation.

Accordingly, KPMG has been replaced by PKF Chartered Accountants as the company's auditor.

Yours faithfully
3Q Holdings Limited

A handwritten signature in black ink, appearing to read "Alan Treisman", with a long, sweeping flourish extending to the right.

Alan Treisman

CFO and Company Secretary