

JOHN A. BELLIS
CHARTERED ACCOUNTANT



21, Macefin Avenue
Chorlton
Manchester
M21 7QQ

Telephone: 061-445 9142

The Directors
Shepherd & Co (Salford) Limited
6 Chapel Street
Salford
Manchester
M3 7WJ

252266

24th February 1997

Dear Mr & Mrs Robinson,

As required by section 392 of the Companies Act 1985, I hereby give notice of my resignation as auditor of the Company.

As further required by section 394 of that Act, I confirm that there are no circumstances connected with my resignation which I consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,

