

**MICHAEL COLE & Co.**  
CHARTERED ACCOUNTANTS

JOHN M TAUSIG, B.Sc., F.C.A.

CONSULTANTS

MICHAEL M COLE, F.C.A.  
ALAN H WARWICK, B.Sc., F.C.A.

SENATOR HOUSE  
2 GRAHAM ROAD  
HENDON CENTRAL  
LONDON NW4 3HJ

TEL: 0181-202-1100  
FAX: 0181-202-3972  
E-MAIL: johntausig@aol.com

Our Ref: JMT/jg/T105

Your Ref:

8 December 1997


The Company Secretary  
Tee & Whiten (Distributions) Limited <sup>26/12/89</sup>  
12/14 Ansdell Street  
London W8 5TR

Dear Sir

**RESIGNATION AS AUDITOR**

We hereby resign as auditors to your company and confirm we know of no information which, in connection with our resignation, should be brought to the attention of the members or creditors.

Yours faithfully

  
MICHAEL COLE & CO

