

276180

Ferguson Maidment & Co.

CHARTERED ACCOUNTANTS

Sardinia House · Sardinia Street · Lincolns Inn Fields · London WC2A 3LZ
Telephone: 0171-404 0681 · Facsimile: 0171-831 2833

Company Secretary,
E.A. Barker Ltd.,
23, Albemarle Street,
London,
W1X 4AS.

Our ref: JK/CS/CS

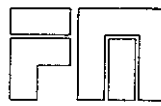
28th February 1997

Dear Sirs,

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

Yours faithfully,
FERGUSON MAIDMENT & CO.,
Ferguson Maidment & Co





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Our ref: JK/CS/C

28th February 1997

Dear Sirs,

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,
FERGUSON MAIDMENT & CO.,
Ferguson Maidment & Co.