



Ferguson Maidment & Co.

CHARTERED ACCOUNTANTS

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

The Directors
T.M. Sutton Limited
23 Albermarle Street
London
W1X 4AS

283556

Our ref: SE/YA/C

22nd September 1997

Dear Sirs

In accordance with Section 392 of Companies Act 1985, we hereby tender our resignation as auditors of T.M. Sutton Limited.

For the purpose of Section 394 of Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

FERGUSON MAIDMENT & CO

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Standard/LETTER.3c