

**KPMG**

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The Directors  
ABF Investments plc  
Weston Centre  
Bowater House  
68 Knightsbridge  
LONDON SW1 7LR

Our ref ab/ttwa/563  
Contact Tudor Aw  
0171-311 8306

6 December 1996

Dear Sirs

**Notice of resignation - ABF Investments plc (no. 306672 )**

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

**KPMG**

