

Coopers
& Lybrand

Chartered accountants

Temple Court
35 Bull Street
Birmingham B4 6JT

telephone (0121) 265 5000

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408753

your reference

our reference

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J B Wilson Esq
Finance Director
Keeler Limited
Clewer Hill Road
Windsor
SL4 2AA

1 April 1996

Dear Sirs

Keeler Limited

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

Coopers & Lybrand.



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

**Coopers
& Lybrand**

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Temple Court
35 Bull Street
Birmingham B4 6JT

telephone (0121) 265 5000

facsimile (0121) 265 5050

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NL4/mk/kee01041.doc

J B Wilson Esq
Finance Director
Keeler Limited
Clewer Hill Road
Windsor
SL4 2AA

1 April 1996

Dear Sirs

Keeler Limited

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

Coopers & Lybrand

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