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The Directors
Co-operative Commercial Limited
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Your ref

954488

Our ref

res006

12 December 1996

Dear Sirs

Notice of Resignation

We hereby give notice of our resignation as auditors of your company with effect from 12 December 1996.

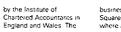
Yours faithfully

WAMG

KPMG Chartered Accountants Registered Auditors







KPMG is registered to carry on audit work and authorised to carry on

