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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

*KPMG*

**KPMG**  
*Chartered Accountants*  
*Registered Auditors*



Member firm of

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

by the Institute of  
Chartered Accountants in  
England and Wales. The

business is 8 Salisbury  
Square, London EC4Y 8BB  
where a list of partners

