



2 Cornwall Street  
Birmingham  
B3 2DL  
United Kingdom

Tel 0121 232 3000

The Directors  
Witton Estates Management Services Limited  
Kynoch Works  
Witton  
Birmingham

Company no: 993066

Our ref gwf/hm/8

Contact Godfrey Frith  
Tel 0121 232 3000

27 January 1997

Dear Sirs

**Notice of resignation**

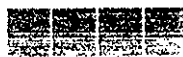
We hereby give notice of our resignation as auditors of your company with effect from 27 January 1997.

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

Yours faithfully

*KPMG*

KPMG



Document type

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