



Walter Wright & Co
CHARTERED ACCOUNTANTS

A member of
The UK 200 Group
PRACTISING CHARTERED ACCOUNTANTS

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J.M. WALTER, F.C.A. D. SIMCOX, A.C.A.
Associate Partner P.R. Garrard, F.C.A.

1105942

Latham Crossley & Davis
Chartered Accountants
Sumner House
St. Thomas's Road
CHORLEY
PR7 1HP

Your Ref:

Our Ref:

Date:

JMW/JHP

2 March 1995

Dear Sir

We hereby tender our resignation as auditors to the company with immediate effect.

For the purposes of section 394 (1) Companies Act 1985 we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Where a statement of circumstances has been deposited at the company's offices, unless we receive notification from you within 21 days that application has been made to the court, section 394 (5) Companies Act 1985 requires that a copy of this notice must be sent by us within 28 days to the Registrar of Companies.

Yours faithfully

Walter Wright & Co

WALTER WRIGHT & CO.



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COMPANIES HOUSE 06/03/95