GOATCHERS

CHARTERED ACCOUNTANTS



Richard J. Goatcher

Richard M. C. Germain

Also at London (W6)

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.

Our ref:

Your ref:

SPA127/RJG/VG

The Directors Spare Tyre Theatre Company Limited West Greenwich High Road London SE10 8JA

Dear Sirs,

STATEMENT TO THE DIRECTORS OF SPARE TYRE THEATRE COMPANY LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS - COMPANY NO. 1301049

We write to inform you that we hereby resign from our office as auditors with effect from the date of this letter.

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 sincerely,

Toatchers

COMPANIES HOUSE 29/05/96

43 Cantelupe Road,

Fax: 01342 327232 DX 300224 East Grinstead

West Sussex RH19 3BL Telephone: 01342 323000

East Grinstead,