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Wernham Wallace Skinner & Co.

Chartered Accountants, Summit House, Highfield Road, Dartford, Kent DA1 2JY

Telephone Dartford 277242/222106
Fax Dartford 288082

Your Ref:

Our Ref: FW/JH

3rd October 1996

The Directors,
Nisbet & Beck Music Limited,
C/O EMI Music Publishing,
127 Charing Cross Road,
London WC2H 0EA

Dear Sir,

NISBET & BECK MUSIC LIMITED

We hereby resign as Auditors of the Company with immediate effect.

As required by Section 394 of the Companies 1985 1985, we would advise you that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully,

A handwritten signature in dark ink, appearing to be 'F. Wernham', written over the printed name.

F. WERNHAM F.C.A.
WERNHAM WALLACE, SKINNER & CO

