

Deloitte Haskins + Sells

2030512

Chartered Accountants

Tudor House
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Cardiff CF1 6PN
Telephone 0222 239944
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Your ref:

Our ref: CJ/JWM

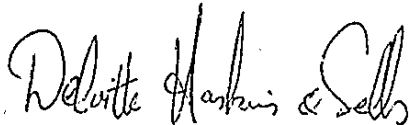
16th December 1987

I R Davies Esq
Company Secretary
JPM Operations Limited
Leckwith Industrial Estate
Hadfield Road
CARDIFF

Dear Sir

In accordance with section 390 of the Companies Act 1985, we are writing to you to resign as joint auditors to the company forthwith. There are no circumstances connected with our resignation that we consider ought to be brought to the notice of the company's members or creditors.

Yours faithfully



Deloitte Haskins & Sells

