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PRIVATE AND CONFIDENTIAL

Company Secretary  
Barnardo Marketing Limited  
Tanners Lane  
Barkingside  
Ilford  
Essex IG6 1QG

10 November 1995

JC/RJRC/gm

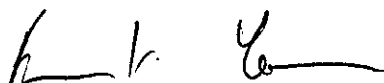
Direct line  
0171-931-1500

Dear Sir

In accordance with Section 392 of the Companies Act 1985 we write to notify you of our resignation as auditors of Barnardo Marketing Limited. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that act we confirm there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors or the company.

Yours faithfully



Registered No. 227 0706

