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ARNOLD GOLDBERG • DONALD GLAZER, B.A.
STEWART B. OKIN • RUSSELL BLACK, B.Sc. A.T.I.I. • JONATHAN B. GRANT • ROBERT D. GLAZER, B.A.
843 FINCHLEY ROAD, LONDON NW11 8NA. TEL: 0181 458 7427 FAX: 0181 458 8504

Our Ref: AG/MS/K1210

30th January 1996

The Shareholders
Egripment UK Ltd
Shepperton Studios
Studios Road
Shepperton
Middx
TW17 0QD

Dear Sirs

We hereby resign as auditors and we confirm that there are no matters which need to be brought to the attention of the shareholders or creditors of the company.

Yours faithfully

Glazers





