

business assurance business recovery and insolvency corporate finance management consulting

tax and human resource advice

Temple Court 35 Bull Street Birmingham B4 6JT

telephone (0121) 265 5000 facsimile (0121) 265 5050

2325911

your reference

our reference

The Directors
Sharelink Nominees Limited
Cannon House
24 The Priory Queensway
Birmingham
B4 6BS

5 November 1996

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers Mybrad





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The Directors
Sharelink Nominees Limited
Cannon House
24 The Priory Queensway
Birmingham
B4 6BS

5 November 1996

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

Yours faithfully

Coopers My trad