

2325911

your reference

our reference

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

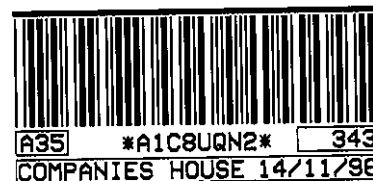
5 November 1996

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 & Lybrand*



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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 & Lybrand*

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