

**Coopers
& Lybrand**

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference

cw1808lt

Miss CJC Westwood
Company Secretary
Euro-Hub (Birmingham) Limited
Birmingham International Airport
Birmingham
B26 3QJ

18 August 1997

Dear Madam

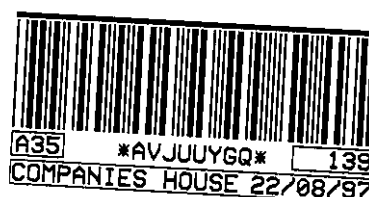
Euro-Hub (Birmingham) Limited

We acknowledge receipt of your letter dated 12 August 1997 informing us of your intention to appoint another firm of auditors to Euro-Hub (Birmingham) Limited in our place, following the acquisition of Euro-Hub (Birmingham) Limited by Birmingham Airport Holdings Limited.

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 should be brought to the attention of the company's members or creditors.

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors of the company upon conclusion of the Annual General Meeting on 24 September 1997.

Yours faithfully



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.