

 Peat Marwick

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The Board of Directors
Swiss Cutlery (UK) Limited
Lower Phillips Road
Whitebirk Industrial Estate
BLACKBURN
BB1 5TH

Our ref pbi/38/hjh/mb
 trends
Contact Jane Halpin
 Ext 4407

6 May 1994

Dear Sirs

Swiss Cutlery (UK) Limited
Swiss Cutlery (Gifts) Limited
Swiss Cutlery (London) Limited
Notice of resignation

Following recent discussions, we hereby give notice of our resignation as auditors of your company with effect from today.

In our opinion there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully

White Sent March

KPMG Peat Marwick

