

PRIVATE AND CONFIDENTIAL

The Directors  
Filegale Limited  
Ashurst Southgate Park  
Bakewell Road  
Orton Southgate  
Peterborough PE2 6YS

12 March 1997

IEM/EG/OJB

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company with immediate effect.

In accordance with Section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the member or creditors of the company.

Yours faithfully

*K-Y*

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