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FRANCIS  
  
CLARKCHARTERED  
ACCOUNTANTSThe Directors  
Makers Holdings Limited  
Midas House  
Kingskerswell  
Devon  
TQ12 5JP

Our ref: 3272-111/259/h

22 November 1996

Dear Sirs

Makers Holdings Limited ("The Company")

We hereby resign our office as auditors of the Company with immediate effect.

We confirm that we have no claims of whatsoever nature outstanding against the Company.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

FRANCIS CLARK



REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON INVESTMENT BUSINESS BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Exeter  
Plymouth  
Tavistock  
TorquayJ N Clark ACA, J G Cooper FCA, P D Egan FCA, S. Gratton FCA, A H. Roberts ACA ATII, A R W. Wilkinson FCA  
N P. Gillingham FCA ATII, P. J. Loxton FCA, N C. Nancarrow FCA, L L. Surnard ACA  
N D T. Topham FCA, J M. Tait FCA  
P B M. C. FCA, J M. Gurnett FCA ATII, R J. M. FCA