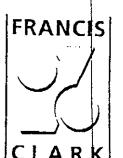
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23 Devon Square, Newton Abbot, TQ12 2HU

I C. Brown FCA. IR M.T. Beard ACA. M.A. Hell FCA. J. M. Michelmore ACA ATII P.G. Serjeant FCA. S.J. Collins ATII. S.J. Hobson ACA Telephone: 01626-206206

Fax: 01626-206200

DX 59128 Newton Abbot 1



CHARTERED ACCOUNTANT;

The Directors
Makers Holdings Limited
Midas House
Kingskerswell
Devon
TQ12 5JP

Our ref:

3272-111/259/h

OUT 1

22 November 1998

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 &LARK



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 MIN Clark ACA ICIG Commo RCA ICID Egion FCA IS I Gratton FCA IA to Richarm ACA Acto, IA RIW Wasterson FCA III Portion of CA INIC Nancarrow of A ILI Burnard ACA

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