

BLAKE THOMAS & CO

Chartered Accountants
IAN BLAKE THOMAS FCA
HUGH BLAKE THOMAS FCA

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83 High Street
Westerham
Kent TN16 1RE
Tel: (01959) 564124
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Our Ref:

January 9, 1998

Your Ref:

The Directors
Duncan Pocock (Holdings) Ltd
Sheldon House
Station Road East
Oxted
Surrey RH8 0QB

Dear Sirs

We refer to our resignation as the company's auditors and in accordance with our obligations under section 394 of the Companies Act 1985 we confirm that there were no circumstances connected with our ceasing to hold office that should be brought to the attention of the members or creditors of the company.

Yours faithfully

