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Our Ref MJH/SJB2210.18
Your Ref

22 October 1998

The Board of Directors
Salisbury Arts Theatre Ltd
Malthouse Lane
Salisbury
SP2 7RA

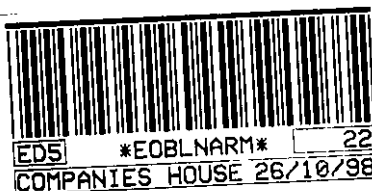
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Dear Sirs

We hereby tender our resignation as auditors to Salisbury Arts Theatre Ltd and its subsidiary Playhouse Services Ltd.

Yours faithfully

FAWCETTS



The UK 200 Group

COMPANIES HOUSE 26/10/98

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales