

your reference

our reference

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The Directors
Newman Tonks Group PLC
The Crescent
Birmingham Business Park
Birmingham
B37 7YX

312202

26 June 1997

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the following subsidiaries, as listed below, with immediate effect.

- Newman Tonks (Overseas Holdings) Limited
- NT Dor-O-Matic Limited
- NT Group Properties Limited
- NT Shapland & Petter Limited
- Shapland & Petter Holdings Limited
- The Southwark Bridge Leasehold Property Company Limited

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to these subsidiaries that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

