

888341

Howard Smith & Co

Chartered Accountants & Registered Auditors

2 Hillbrow House Linden Drive
Liss Hampshire GU33 7RJ

Telephone 01730 893333
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The Director
B W D Productions Limited
26 Rodwell Court
Hersham Road
Walton on Thames
Surrey KT12 1RF

Our ref B 5120

Your ref

16 February 1996

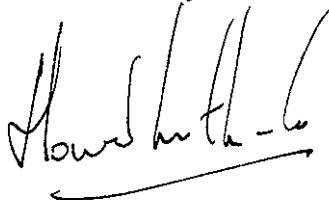
Dear Madam

B W D Productions Limited

We hereby tender our formal resignation as auditors of the company as required by Section 392 of the Companies Act 1985.

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 that we consider should be brought to the attention of the members or the creditors of the company.

Yours faithfully



Howard Smith & Co

