

Coopers
& Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference

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

1262027

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



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.