

Wenham Major

CHARTERED ACCOUNTANTS

89 Cornwall Street Birmingham B3 3BY Telephone 021-236 1866 Fax 021-200 1389

Our reference: JAC/DJR/12511

1304526

The Directors
Birmingham Board Holdings Limited
Bramall Lane
SHEFFIELD
S2 4RJ

4th August 1995

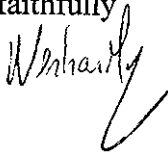
Dear Sirs

We resign as Auditors of the Company with effect from the date of this letter, and confirm that we have no claim against the Company in respect of any matter, cause or thing.

In accordance with the Companies Act 1985, Section 394, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the members or creditors of the Company.

We enclose a signed duplicate of this letter so that you may send it to the Registrar of Companies.

Yours faithfully



Partners:
K J Foster
J A Cocker

M A Stokes
R L Barker
P Newton

Mrs J P Laraway
J A Cope



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