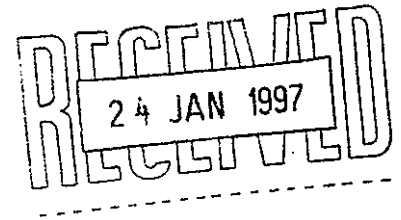




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Fax +44 (0) 113 231 3200
DX 12097 Leeds 1



The Directors
EFGH Limited
Persimmon House
Fulford
YORK
YO1 4RE

13265190

Our ref ab/iglc/rg/r008

22 January 1997

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

Enclosures:



Member firm of

KPMG is registered
to carry on audit work and
authorised to carry on

by the Institute of
Chartered Accountants in
England and Wales. The

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners



**STATEMENT TO THE DIRECTORS OF
EFGH LIMITED ON CEASING TO HOLD
OFFICE AS AUDITORS**

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

KPMG

KPMG
Chartered Accountants
Registered Auditors
Leeds

22 January 1997