



Nyman Libson Paul
CHARTERED ACCOUNTANTS

Regina House, 124 Finchley Road, London NW3 5JS
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DX 38864 Swiss Cottage

Your ref

Our ref **RG/LCD/2992/2**

Date **29 April 1996**

Company Secretary
Universal Marking Systems Limited
7 Mount Road
Hampton Road West
Hanworth
Middlesex
TW13 6EP

Dear Sir

UNIVERSAL MARKING SYSTEMS LIMITED
COMPANY NO. 1752977

We hereby give notice that, in accordance with Section 392 of the Companies Act 1985, we resign as auditors of the above Company as from 27 March 1996.

We confirm that in connection with our resignation there are no circumstances which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully

NYMAN LIBSON PAUL



John Libson

Warren S. Starr
Robert J. Green

Alan Clark
Richard Shaul

Paul Taiano
Anthony Pins

Joel Newman

Consultants: Ivan B. Paul David Messias

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England & Wales