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LEIGH CARR

CHARTERED ACCOUNTANTS Twenty Seven Blandford Street, London W1H 4EN. Tel 0171 935 7755 Fax 0171 935 9172

31st December 1996

The Company Secretary
Pleat Promotions Limited
27-31 Blandford Street
London
W1H 3AD

Dear Sirs,

We hereby submit our resignation as auditors of the above company with immediate effect.

As required by section 394 of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the company.

Yours faithfully



LEIGH CARR



THE
CHANNEL
GROUP
INTERNATIONAL

Partners: D M Andrews ACA, D L Demby FCCA, R A de Souza FCA, P I V Galloway FCA, A M Kaye FCA, D S Levy FCA, J E C Lim FCCA, R J O'Gorman FCA, L Sacker FCA. Associate: B D Schlagman FCA. Consultant: I P Sugatman FCA.

Leigh Carr is registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.

The associated firm of Leigh Carr, Chartered Accountants, is Leigh Carr & Co., Accountants. Partners in Leigh Carr & Co: D M Andrews ACA, D L Demby FCCA, R A de Souza FCA, P I V Galloway FCA, A M Kaye FCA, D S Levy FCA, J E C Lim FCCA, N A Jin FCCA, R J O'Gorman FCA, L Sacker FCA, R T Whitcomb FCCA. All the partners of the associated firm are authorised to conduct business as agents of, and all contracts are made with, Leigh Carr.