Stephen C. Barnes, BSc., FCA Robert A. Brittain, BA, FCA David J. Lynch, FCA, FCCA

Your Ref

Our Ref SA003/RAB/MT

The Directors
Salmon Developments Plc
51 Queen Anne Street
London
W1M 0HS



TAYLORS

51 Queen Anne St, London W1M 0HS

Tel: 0171 935 6363/6585 Fax: 0171 487 3054

5 January, 2000

Dear Sirs

Notice of resignation - Salmon Developments Plc (no 2424275) ("the Company")

We hereby give notice of our resignation as auditors of the Company with effect from today.

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.

Yours faithfully,

TAŬI ORS

AUBEDMXQ 0351
COMPANIES HOUSE 07/01/00