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# Saffery Champness

CHARTERED ACCOUNTANTS

Our ref DTK/LGM/CER

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14 October 1997

The Board of Directors  
10 Theed Street (Management) Limited  
1 Surrey Street  
London  
WC2R 2NT

Dear Sirs

## 10 Theed Street (Management) Limited

We hereby resign as auditors of the company with effect from the date hereof.

In accordance with section 394 (1) of the Companies Act 1985, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Saffery Champness



D.L. Hohnen, M.W. Dawson, M. Cohen, D.S. Watson, W.J. Fone, G.J. Holbourn, M.E. Webster, C.A.H. Nicholson, J.A. McIntock, P.R.N. Adams, A.G.D. Arnott, M.G. Lichten, A.N. Gaskell, M.J. Harrison, K.A. Weston, C.R.C. Bowen, S.J. Garrard, A.J. Fletcher, N.J. Kelsey, P.J. Horsman, R.T. Elliott, C.W.D. Macey, M.W. Caputo, M.J. Beattie A.T.T., S.R. Collins, K.T. Bartlett, M.J. Floyd, J. Barnes, D.J. Farman, L.J. Becksmith, B.M. Davis A.T.T.P., S.W. Swift, A.R. Robinson, N.E. Fernyhough, D.T. Kakkad, J.S. Rangecroft A.T.T., D. Hughes, R.K. Moore A.T.T., J.S. Haslegrave, M.P. Johnson, J.J. Sykes.

\* All partners are Chartered Accountants except where other qualifications are shown.

Consultants  
D.H. Fox, H.G. Scrutton.

Offices in the British Isles at Bournemouth, Chester, Edinburgh, Guernsey, Harrogate, High Wycombe, Inverness, London, Peterborough.

Worldwide associations through Member Firms of SC International.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.



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