



The Fountain Precinct
1 Balm Green
Sheffield
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DX 708582 Sheffield 10

The Directors
Mistbury Investments Limited
Brockhurst Crescent
Bescot
WALSALL
West Midlands
WS5 4AX

vgwp/ajs/js

16 April 1997

Dear Sirs

Notice of resignation - Mistbury Investments Limited (no. 02727544)

We hereby give notice of our resignation as auditors of the company with effect from 18 April 1997.

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

Yours faithfully

Kma

KPMG

Enclosures:



Member firm of
KPMG International

KPMG 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
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



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West Midlands
WS5 4AX

Our ref vgwpa/ajs/js

18 April 1997

Dear Sirs

Statement to the directors of Mistbury Investments Limited (no. 02727544) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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

KPMG

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