

Coopers  
& Lybrand

chartered accountants

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your reference

our reference

AJP/PAB/BAT1-36

The Directors  
BATMark Limited  
Windsor House  
50 Victoria Street  
London  
SW1H 0NL

2967280

5 October 1995

Dear Sirs

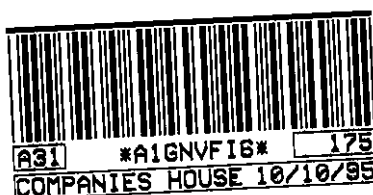
**BATMark Limited**

In accordance with Section 392 of the Companies Act 1985 this will give you notice of our resignation as auditors to the company with immediate effect.

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

*Coopers & Lybrand*



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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