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The Directors  
Ellis & Everard (UK Holdings) Limited  
46 Peckover Street  
BRADFORD  
BD1 5BD

Our ref jgr/dmw/saa  
Contact Damien Wilkinson  
01274 846874

4 November 1996

Dear Sirs

**Notice of resignation**

We hereby give notice of our resignation as auditors of your company with effect from today.

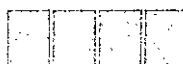
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

*K. A. C. /*

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



INVESTOR IN PEOPLE