

Our ref: PJ/JA/4183

30 July 1996

The Directors
Sapphire International Limited
160-162 Cranbrook Road
Ilford
Essex
IG1 4PE

Wilmot House
St James's Court
Friar Gate
Derby
DE1 1BT
Tel: 01332 372936
Fax: 01332 254080

Dear Sirs

**OUR RESIGNATION AS AUDITORS
SAPPHIRE INTERNATIONAL LIMITED**

In accordance with Section 392 of the Companies Act 1985, we hereby tender our formal resignation as auditors of the above company with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we hereby 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
PANNELL KERR FORSTER

Pannell Kerr Forster



The principal place of business where the list of partners' names is open to inspection is 78 Hatton Garden London EC1N 8JA

Offices in: London Aberdeen Birmingham Bristol Cardiff Colchester Derby Doncaster Edinburgh Exeter Glasgow Gt Yarmouth Guildford Ipswich Leeds Leicester Lincoln Liverpool Lowestoft Manchester Norwich Nottingham Sheffield Stoke on Trent Woodbridge Worcester

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