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## **■ Ernst & Young**

Chartered Accountants
Becket House
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London SE1 7EU

■ Phone: 0171 928 2000 Telex: 885234 Fax: 0171 928 1345 CDE & LDE Box 241

The Directors Nestmink Limited 52/54 Southwark Street London SE1 1UN

12 January 1996

## Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm 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

Enat + Tm

