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DRJ/CMG

27th January 1995

The Directors,
Higolf Limited,
Uxbridge Golf Course,
Harefield Place,
Uxbridge,
Middlesex.

Gentlemen,

We hereby resign as auditors of Higolf Limited.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation as auditors of Higolf Limited which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

Day, Smith & Hunter

DAY, SMITH & HUNTER

