

**Coopers
& Lybrand**

Chartered accountants

Bull Wharf
Redcliff Street
Bristol BS1 6QR

telephone (0117) 929 2791

telex 887474 COLYRN G
facsimile (0117) 929 0810

your reference

our reference

The Directors
Robert Scoones & Company Limited
Norton Fitzwarren
Taunton
Somerset
TA2 6RD

RNB/JJL/rh

78550

13 November 1995

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal 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