

352961

The Directors
S E Bate (Harborne) Limited
New John Street
Halesowen
West Midlands
B62 8LB

Our Ref: DMO/WJW/SC/B524

14th March 1997

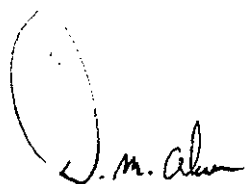
Dear Sirs

We hereby resign as auditors of the company with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

We hereby acknowledge that we have no claim against the company for compensation for loss of office, professional fees or otherwise.

Yours faithfully



D M Oliver

Haines Watts



Haines Watts

**(Incorporating Bowen-Jones,
Humphreys & Co. and Westwood & Co.)**
6 Tetterhall Road
Wolverhampton WV1 4SA

Telephone (01902) 771125
Fax (01902) 713574

Associates throughout the United Kingdom and Overseas

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Haines Watts & Co. which is
authorised by the Institute
of Chartered Accountants
in England and Wales to
carry on investment business

D M Oliver FCCA ACA,
G M Laughton FCA, Haines Watts Ltd.
Consultants
A J Higgs FCA, J A Blount OBE TD FCCA FCIS