

EDEN CURRIE

The Directors  
Omal Universal Limited  
5 Newton Close  
Drayton Fields Industrial Estate  
Daventry  
NN11 5RR

21st June 1996

Dear Sirs

We hereby tender our resignation as auditors of Omal Universal Limited, with effect from 21st June 1996.

We are not aware at the time of our resignation, of any circumstances which we consider should be brought to the attention of the shareholders or creditors of the company.

Yours sincerely

Eden Currie

