

Price Waterhouse

Lorne Electronics Limited	1917226
Omal Group Limited	339451
Omal Holdings Limited	1309869
Omal International Limited	1702525
Omal Moneycheckers Limited	1010463
Omal Universal Limited	X 709356

The Directors of:

Lorne Electronics Limited
Omal Group Limited
Omal Holdings Limited
Omal International Limited
Omal Moneycheckers Limited
Omal Universal Limited

Taurus House
Endemere Road
Coventry CV6 5PY

26 August 1998

Dear Sirs

In accordance with Section 392 of the Companies Act 1987 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with effect from 1 September 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

