

980071



CLARK WHITEHILL
Chartered Accountants

Our Ref: HBB/S1685/KJG

25 New Street Square London EC4A 3LN
Telephone 0171-353 1577
Facsimile 0171-583 1720
DX 0014 London Chancery Lane

27 May 1997

A member of Horwath International



The Secretary
Axia Fans Ltd
765 Finchley Road
Childs Hill
London
NW11 8DS

Dear Sir

We hereby tender our resignation as auditors to your company with immediate effect.

We confirm that, in our opinion, there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Clark Whitehill

AFH/KJG75L01.DOC

