



2 Cornwall Street
Birmingham
B3 2DL
United Kingdom

Tel 0121 232 3000

993066

The Directors
Witton Estates Management Services Limited
Kynoch Works
Witton
Birmingham

Our ref gwf/hm/8
Contact Godfrey Frith
0121 232 3000

27 January 1997

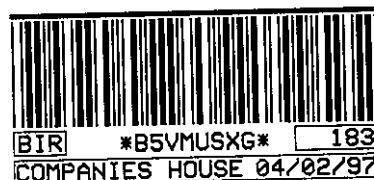
Dear Sirs

Statement to the directors of Witton Estates Management Services Limited in ceasing to hold office as auditors

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.

KPMG

KPMG



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



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