

your reference

our reference

EP3.089/lpd27c.sam

The Directors
Powell Duffryn (International) Limited
Powell Duffryn House
London Road
BRACKNELL
Berks
RG12 2AQ

20 November 1996

Dear Sirs

Powell Duffryn (International) Limited

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect.

Yours faithfully

Coopers & Lybrand

