

Latham Crossley & Davis

CHARTERED
ACCOUNTANTS

1598 899

SUMNER HOUSE, ST THOMAS'S ROAD, CHORLEY PR7 1HP TEL: 01257 272441 FAX: 01257 262136

YOUR REF:

OUR REF: WS021/EJS/JLS/0332

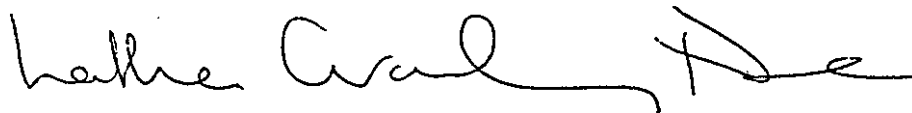
29 March 1996

The Directors
Sycamore Rise Limited
Sycamore Rise
Hill Lane
Colne
Lancashire
BB8 7EF

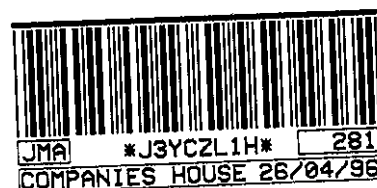
Dear Sirs

In accordance with section 392 of the Companies Act 1985, we hereby resign as auditors of the company with immediate effect. There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



LATHAM CROSSLEY & DAVIS
Chartered Accountants



KEITH SEELEY · PHILIP NUTTALL · STEPHEN R. BONNEY · F. MICHAEL COCHRANE · MARTIN A. KIRBY · IAN R. SIMMONDS · PAUL A. LATHAM · GARETH J. WOODWARD
R. ANDREW NORMAN · IAN HELSEY · MARK BAINES · ANDREW REDMOND · JOHN A. DALY · JOHN A. REYNARD · JANE C. PARTINGTON

OFFICE AT MANCHESTER AND ASSOCIATED OFFICE AT LONDON.
A MEMBER OF KRESTON INTERNATIONAL WITH OFFICES IN
EUROPE, AMERICA, MIDDLE EAST, FAR EAST AND AUSTRALASIA.



LATHAM CROSSLEY & DAVIS IS AUTHORISED BY THE
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES
TO CARRY ON INVESTMENT BUSINESS