

LLOYD & CO
Chartered Accountants

Suite 2, Shrubby House
21 Birmingham Road
Kidderminster
Worcestershire DY10 2BX

Telephone: (01562) 822123

The Directors,
Inspectorate of the Security Industry Ltd.,
Security House,
Barbourne Road,
WORCESTER WR1 1RS

28th October 1998

639039.

Dear Sirs,

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

In accordance with section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully,

