

your reference

our reference

The Directors
Tiddington Investments Ltd
Tiddington Road
Stratford upon-Avon
CV37 7BJ

17 September 1998

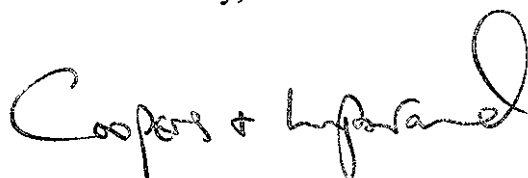
Dear Sirs

Tiddington Investments Ltd, Company No:1641937

Following the merger of Coopers & Lybrand and Price Waterhouse from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing Coopers & Lybrand as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Tiddington Investments Ltd with effect from 17 September 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,



Coopers & Lybrand

