

The Secretary
BL Distribution Limited
10th Floor
One Canada Square
London
E14 5AJ

Our Ref: LEAADSE5

Chartered Accountants

Touche Ross & Co. Hill House 1 Little New Street London EC4A 3TR Telephone: National 0171 936 3000 International + 44 171 936 3000 Telex: 884739 TRLNDN G Fax (Go. 3): 0171 583 8517 LDE: DX 599

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- 7 NOV 1995

3 November, 1995

Dear Sir

This letter is formal notice of our resignation as auditors of BL Distribution Limited 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

Nouche Ross & C

A27 *AFB7NGE0* 131 COMPANIES HOUSE 11/11/95

Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Enstel, Cambridge, Cardiff, Crawley, Danford, Edinburgh, Glasgow, Leeds, Leicester, Liverbool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.