Coopers &Lybrand chartered accountants

Melrose House 42 Dingwall Road Croydon CR0 2NE telephone (0181) 681 5252

telex 8812651 facsimile (0181) 760 0897

NIT

your reference

our reference JWKB/MW/P05/I18NH7

The Board of Directors Logandene Limited 3 Holmethorpe Avenue Redhill Surrey RH1 2PA

27 September 1996

1761921

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company and its subsidiaries Pulsafe Safety Products Limited and Safety Eyeware Limited from the date of completion and signing of the group and company financial statements for the year ended 30 June 1996.

Yours faithfully

Coopers Lyssel

