

Stoner Cottingham

CHARTERED ACCOUNTANTS

42 LONDON ROAD, HORSHAM, WEST SUSSEX RH12 1AY

TEL 01403 263904 (5 LINES) FAX 01403 211844

OUR REF: DJS/DCI/S142

YOUR REF:

The Directors
SOR Europe Ltd
Star Road
Partridge Green
Horsham
West Sussex
RH12 8RA

27th November 1996

Dear Sirs

re: SOR Europe Limited
Company No. 01810051

In accordance with the provisions of Section 392 of the Companies Act 1985, we offer our immediate resignation as Auditors to the company.

In accordance with Section 394 of the Companies Act 1985, we wish to confirm that there are no matters which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Paul Cefz

