

KPMG

1894782

Holland Court
The Close
Norwich NR1 4DY

Telephone 01603 620481
Telefax 01603 623078
DX 5242 Norwich

Private & confidential

The Directors
Exploits Limited
Spendthrift Hall
Sibton
SAXMUNDHAM
Suffolk IP17 2JZ

Our ref 142/016429/RNP

Contact Nigel Savory
Ext 327

10 May 1995

Dear Sirs

Statement on ceasing to act as auditors

Following your request, we hereby tender our resignation as auditors of the company with immediate effect. We report that 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

KPMG

NRS/HW.041

