

Blair, Sanders & Co.

CHARTERED ACCOUNTANTS

Treasure House
19-21 Hatton Garden
London EC1N 8BA

In association with:-
Levy, Hyams & Co and Hillman, Rind & Co

Telephone 01-430 1581

Our Ref

Your Ref

02082

The Directors
Breakers Limited
7 Greenhills Close
Chorleywood
Herts WD3 4BW

2085501

Dear Sirs,

In accordance with Sections 392 and 394 of the Companies Act 1985, we hereby give you formal notice of our resignation as auditors to the Company with immediate effect and confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Company's members or creditors.

Yours faithfully,

