

**Deloitte &
Touche**



02327314.

Chartered Accountants

Deloitte & Touche
Stonecutter Court
1 Stonecutter Street
London EC4A 4TR

Telephone: National 0171 936 3000
International + 44 171 936 3000
Telex: 884739 TRLNDN G
Fax (Gp. 3): 0171 583 1198
LDE: DX 599

Direct Line: 0171-303 5419

Company Secretary
Airstream International Group Ltd
1st Floor
20 Negent Road
Surrey Research Park
Guilford
GU2 5AF

Our Ref: LE0PJJ7/SML

27 October 1997

Dear Sir

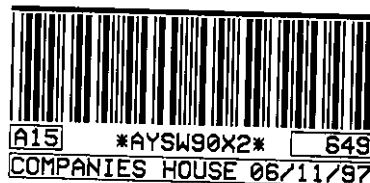
We confirm that we have resigned as auditors of the company and each of its subsidiaries for which we formerly acted as auditors.

There are no matters in connection with our resignation which we consider should be drawn to the attention of members of creditors.

Yours faithfully

Deloitte & Touche

Deloitte & Touche



**Deloitte Touche
Tohmatsu
International**

Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans 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.