BINDER HAMLYN

2373209

Arthur Andersen worldwide organisation

Bank House 9 Charlotte Street Manchester M1 4EU 0161 228 6100 Telephone 0161 228 6101 Facsimile

Our ref: DAW/EPS/MRB/LC

PRIVATE & CONFIDENTIAL

The Directors

Norweb Property and Estate Services Limited
Talbot Road
Old Trafford

Manchester M16 0HQ

24 July 1995

Dear Sirs

NORWEB PROPERTY AND ESTATE SERVICES LIMITED

This letter is formal notice of our resignation as auditors of Norweb Property and Estate Services Limited with effect from today's date.

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

Binder Hankp

