

# Boardmans

Chartered Accountants

JHK/RSGN

18 July 1996

Century House Ashley Road Hale Altrincham WA15 9TG  
Tel: (0161) 941 5965 Fax: (0161) 926 8808

The Directors  
**Ceres Limited**  
33 Derby Road  
Belper  
Derbyshire  
DE56 1UU

2442017

Dear Sirs

**Ceres Limited**

We hereby give you notice that we resign as Auditor of the Company, and inform you 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



audresgn.wri



Partners: Steven J. Conway, Geoffrey R. Mackridge,

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales.