

# BINDER HAMLYN

31 December 1996

The Board of Directors  
Huntleigh Luton Limited  
310-312 Dallow Road  
Luton  
Beds  
LU1 1TD

Andersen Worldwide

3 Victoria Square  
Victoria Street  
St Albans AL1 3TF  
01727 836363 Telephone  
01727 840993 Facsimile

Our ref A&BA/RCC/ADM/cd

Dear Sirs

This letter is formal notice of our resignation as auditors of Huntleigh Luton 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 Hamlyn*

Co No 0247657

