

Chartered Accountants
The UK Member Firm of
Grant Thornton International

Grant Thornton 

Our Ref JPB/GMR/R84/GH

Mr J K Acornley
Rainford Group Plc
Mill Lane
Rainford
ST HELENS
Merseyside
WA11 8LS

4 December 1996

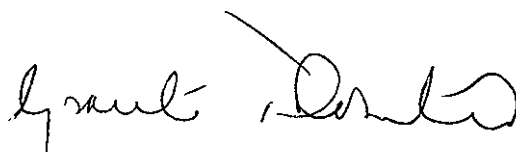
Dear Sir

We refer to our removal as auditors of Rainford Group Plc with effect from 6 December 1996.

In our opinion, there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the company.

We shall deposit a copy of this notice with the Registrar of Companies within 21 days.

Yours faithfully



Grant Thornton

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Chartered Accountants in England
and Wales to carry on investment
business. A list of partners may be
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