



2721694

CHARTERED ACCOUNTANTS

GOSTREY HOUSE
UNION ROAD
FARNHAM
SURREY
GU9 7PT

14 August 1995

Our Ref: ADM25/PAB/LP2415

Telephone: 01252 715635

Facsimile: 01252 715684

PRIVATE AND CONFIDENTIAL

The Company Secretary
W H Estates (Southern) Limited
Hartford House
Hulfords Lane
Hartley Wintney
Hook Hampshire RG27 8AG

Dear Sir

W H Estates (Southern) Limited
Statement Pursuant to S.394 Companies Act 1985

In connection with our ceasing to hold office as auditors of the above-named company, we can confirm that there are no circumstances which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

A handwritten signature in cursive script, appearing to read "Brown & Co.", is written over the typed name.

Brown & Co. Chartered Accountants

