

Deloitte & Touche



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The Secretary
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Our Ref: LE98011034/NAS/CMC

31 December 1998

Dear Sir

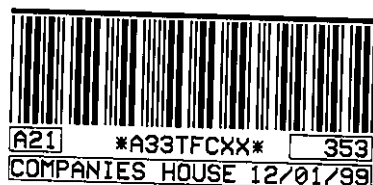
This letter is formal notice of our resignation as auditors of the company with effect from today.

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

Deloitte Touche

Deloitte & Touche



**Deloitte Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley,
Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes,
Newcastle upon Tyne, Nottingham, St Albans and Southampton.

IMPORTANT NOTICE: Partners acting as administrative receivers contract without personal liability.
Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.