■ ERNST&YOUNG

Chartered Accountants
 Compass House
 80 Newmarket Road
 Cambridge CB5 8DZ

■ Phone: 01223 461200 Telex: 817711 Fax: 01223 324609

PRIVATE AND CONFIDENTIAL

The Directors
Filegale Limited
Ashurst Southgate Park
Bakewell Road
Orton Southgate
Peterborough PE2 6YS

12 March 1997

IEM/EG/OJB

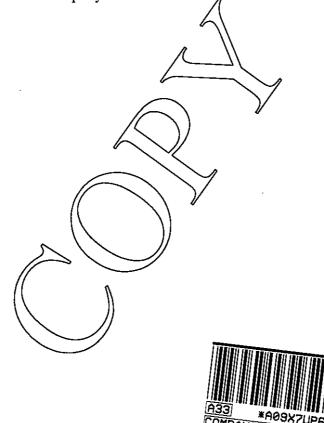
Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company with immediate effect.

In accordance with Section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the member or creditors of the company.

Yours faithfully

KM



A list of partners' names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.

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

The United Kingdom firm of Ernst & Young is a member of Ernst & Young International.