

LITTLEJOHN FRAZER

CHARTERED ACCOUNTANTS

1 PARK PLACE · CANARY WHARF
LONDON E14 4HJ

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DX 42660 ISLE OF DOGS

OUR REF. A1776/CP/TFP

YOUR REF

6 November 1998

The Directors
Working Transition Limited
11 Scirocco Close
MOULTON PARK
Northampton
NN3 6AP

2807276

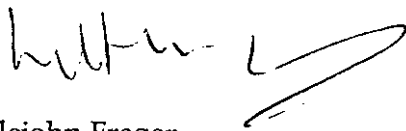
Dear Sirs

We hereby resign as auditors to Working Transition Limited with immediate effect.

We confirm that there are no circumstances connected with our resignations which we consider should be brought to the attention of the members or creditors of the Company.

In addition, we confirm that other than our current outstanding fees, we have no claims against the Company.

Yours faithfully



Littlejohn Frazer

