

Roffe Swayne

Chartered Accountants

R.W. Edmondson
R. Marshman
C.R. Baxter
J.A. Saunders
M.S. Leigh

Consultants:
P.E. Rendell
R.J.C. Roffe
P.W. Smith

Associates:
M.L. Steel
K.T. Duddridge
J.R. Fisher

Your ref.

Our ref.

MSL/MWH/JED

Date. 21st March 1995

The Directors
Northwood Developments Limited
Hill Place House
55A High Street
LONDON
SW19 5BA

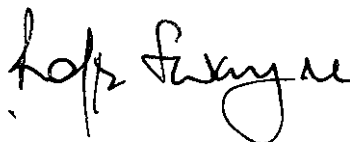
Dear Sir

Northwood Developments Limited - 2832351

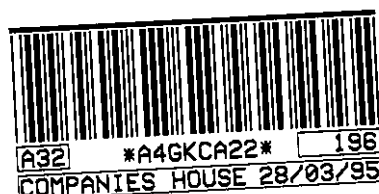
We hereby give notice that in accordance with Section 392 of the Companies Act 1985 we resign as auditors of the above company as from 22nd March 1995.

Further, we hereby give notice in accordance with Section 394 of the Companies Act 1985 that there are no matters in connection with our ceasing to hold office which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



ROFFE SWAYNE



a member firm of

The UK 200 Group

PROVINCIAL ASSURANCE COMPANY LIMITED