

Our Ref TJB/PJM/SCL

The Company Secretary
CFT Trading Company Limited 283 76 34
MKA House
4/5 St Andrew's Road
DROITWICH
Worcs.
WR9 8DN

6 March 2000

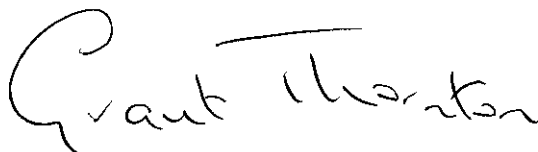
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of CFT Trading Company Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors