

# BINDER HAMLYN

31 March 1999

The Company Secretary  
Quest for Quality Limited  
Pinder House  
Central Milton Keynes  
Bucks  
MK9 1DS

Andersen Worldwide

20 Old Bailey  
London EC4M 7BH  
0171 489 9000 Telephone  
0171 489 6060 Facsimile  
DX: 166

Direct line: 0171 489 6367

Our ref: T&E/CEM/fl

285035

Dear Sirs

As requested we hereby submit our resignation as auditors of Quest for Quality Limited with immediate effect.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Binder Hamlyn*

