BINDER HAMLYN

31 March 1999

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

Andersen Worldwide

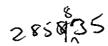
20 Old Bailey London EC4M 7BH 0171 489 9000 Telephone 0171 489 6060 Facsimile DX: 166

Direct line:

0171 489 6367

Our ref:

T&E/CEM/fl



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

Bilder Handy.

