



*Mercers Bryant*  
Chartered Accountants

30129 88

Handyminster Ltd  
Chiswell Street  
London  
EC1Y 4SB

Your ref:

Our ref: TK/SG/H314

Date: 9 October 1997

Dear Sirs,

We hereby resign as auditors and confirm that there are no circumstances connecting with our ceasing to hold office which we consider should be brought to the attention of the Members or creditors.

Yours faithfully,

**MERCERS BRYANT**

