

DE WARRENNE WALLER



AND COMPANY

CHARTERED ACCOUNTANTS

White Hart House
High Street
Limpsfield
Surrey RH8 0DT
Tel: 01883 730500
Fax: 01883 730843

Our Ref: JJW/SCH/H.100
Your Ref:
Date: February 19, 1997

The Directors,
Helphire Finance Limited,
White Hart House,
High Street,
Limpsfield,
Surrey RH8 0DT

Dear Sirs,

HELPHIRE FINANCE LIMITED - 3069954

In accordance with the provisions of the Companies Act 1985, we hereby notify you that we resign our office as auditors of the company. We do not consider that there are circumstances connected with our resignation as auditors to the Company that are required to be brought to the attention of the Members.

Yours faithfully,

De Warrenne Waller & Co

