

PRIVATE AND CONFIDENTIAL

The Directors
Melville Street Leasing (Edinburgh) Limited ("the
Company")
(Registered Number 59678)
4 Melville Street
Edinburgh

8 November 1999

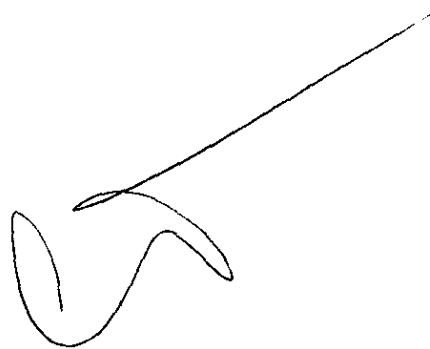
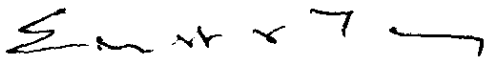
HB/06262/SH/JAP

Dear Sirs

In accordance with s392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the Company with effect from 15th June 1999.

In accordance with s394(i) of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully



SCT S0D9JM3M 0041
COMPANIES HOUSE 08/12/99