

The Directors
Appleyard Group PLC
Charter Court
Colchester
Essex
CO4 4TG

8 June 1998

7091/AJB/PL

534618

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and its subsidiary and associated undertakings. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, 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

Ernst & Young

Ernst & Young



■ A list of partners' names is available for inspection at the above address, and at Becker House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.

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APPLEYARD LIMITED

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