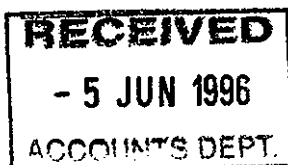


Our ref: CEMT/sr/1



BAKER TILLY

Chartered Accountants

Iveco Ford House
Station Road
Watford
Herts WD1 1TG
Tel: +44 (0)1923 816400
Fax: +44 (0)1923 253402
DX: 4516 Watford - 1

The Directors
Astra Tech Limited
Home Park
Kings Langley
Herts
WD4 8DH

3 June 1996

Dear Sirs

Astra Tech Limited

We hereby give notice of our resignation as auditors of your company with effect from 31 May 1996. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

Bulley



Offices at: Billingshurst, Birmingham, Bradford, Bromley, Crawley, Guildford, Harrogate, London, Manchester, Watford, Yeovil

A list of partners' names is available at the above address

Registered to carry on audit work and the firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.



An independent member of BKR International