BINDER HAMLYN



6 August 1998

Ben-Motor and Allied Trades Benevolent Fund Lynwood Sunninghill Ascot Berkshire SL5 0AI

2163194

Andersen Worldwide

20 Old Bailey London EC4M 7BH 0171 489 9000 Telephone 0171 489 6060 Facsimile DX: 166

Direct line 0171 489 6073 Direct fax 0171 489 6288

Our ref MMD/HJW/fl

Dear Sirs

Ben - Motor and Allied Trades Benevolent Fund and Bentrade Limited

As requested, we hereby submit our resignation as auditors of Ben – Motor and Allied Trades Benevolent Fund and Bentrade Limited with effect from 6 August 1998. In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Birder Hamlyn

cc: Companies House

