

Partners
Donald G. F. Kay B.Com., F.C.A.
Howard S. Curtis F.C.A.
Ian S. Burgess F.C.A.
Colin J. Brockwell F.C.A.

Consultant Frank Pepper F.C.A.

Company Registration No: 2515428

Our Ref:

CJB/CL/BKG/0HR06

Your Ref:

CORT

11th October, 1996

The Company Secretary Rendall & Rittner Limited Gun Court 70 Wapping Lane London E1 9RL

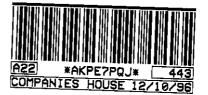
Dear Sir,

We hereby resign as auditors of Rendall & Rittner Limited.

We consider that there are no matters connected with our resignation that should be brought to the attention of the members or creditor of the Company.

Yours faithfully,

Grow Seed of My



Scottish Union House 26/28 Addiscombe Road Croydon CR0 5PE

Tel: 0181-688 0014 Fax: 0181-680 9890

and a

5 London Wall Buildings Finsbury Circus London EC2M 5PE

Tel: 0171-638 8259 Fax: 0171-588 6467

Also trading as Barker Hibbert which is registered to carry on audit work and authorised to carry on investment business by

