



BROWN PEET & TILLY

Chartered Accountants & Registered Auditors

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:

COPY

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,

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

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

and at
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

