



17 St. Georges Rd
Southsea
Hants. PO4 9PL

(01705) 831644

S.G. Talati F.C.A.

Chartered Accountant

(Consultants: D.B. Rayner F.C.A., C. Whiting)

Our Ref: E2/SGT/AK

Your Ref: 26 8 2701

Date: 7th February 1998



Registered
by the
Institute
of Chartered
Accountants
in England
and Wales
to carry out
company
audit work

The Director,
Esprit Logistics Limited,
No. 1 Albany Farm,
Wickham Road,
FAREHAM,
Hants PO17 5BD.

Dear Sir,

Re: Esprit Logistics Limited

I confirm that I have resigned as Auditor of the above company with immediate effect under section 392 of the Companies Act 1985.

I confirm that there are no circumstances that I wish to bring to the attention of the members or creditors of the company under section 394 of the Companies Act 1985.

Yours faithfully,

S.G. Talati

S.G. TALATI, F.C.A.

