

Lever Bros & Co

Chartered Accountants

(founded 1920)

Our ref: SS/sar/L.1908

Your ref:

83+94

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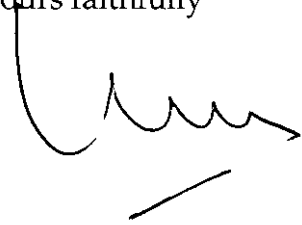
26 October 1999

The Directors
Lion Lion & Son Ltd
T/A A Searle & Co
Unit 1, Sandgate Trading Estate
Sandgate Street
London
SE15 1LE

Dear Sirs

We hereby resign as Auditors of your Company and we confirm that we are not aware of any circumstances that should be brought to the notice of the members or creditors of the Company.

Yours faithfully



Stanley Serkin, FCA
Richard N. Lever, FCA
Richard J. Willis, ACA
Tax Associate: David J. Samuels, VTU
Consultant: S.M. Lever, MA FCA