

STATEMENT

In accordance with section 394 of The Companies Act 1985

John R. Keeble & Son (Brantham) Limited

Company no. 460605

In connection with our resignation as auditors of JR Keeble & Son (Brantham) Limited with effect from 11 December 1997 we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

..... BDO Stoy Hayward

11 December 1997

