MRR/AM/1067

13 March, 1998

Alan Browne Ltd

Essex CM9 6QT

Bumfords Lane

Rosemead

Ulting Maldon

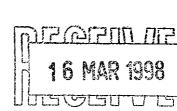


Chartered Accountants & Registered Auditors 61 New London Road, Chelmsford, Essex CM2 0ND

Tel 01245 262082 Fax 01245 252165

E-Mail: chelmsford @ lambert-chapman.co.uk

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Dear Sir

In accordance with Section 392 of the Companies Act 1985 we hereby give you notice of our resignation as Auditors of the company.

There are no circumstances connected with this resignation which should be brought to the attention of creditors and no circumstances of which the members are not already aware.

Yours faithfully

Lambert Chapman



