

Simpsons
Chartered Accountants

D. W. Richards, MA(Oxon), C.Eng, FCA, ATII

Associate:

I. E. Cruickshank, ATII

Consultants:

H. Worsman, FCCA

P. E. Todd

Your Ref:-

Our Ref: DWR/LMH-

Rowan House
Field Lane
Teddington
Middlesex
TW11 9AW

Telephone 0181-977 3485
Fax 0181-977 8561

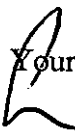
11 January 1996

The Registrar of Companies
Cardiff

Dear Sir,

BARFORD SCULPTURES LTD.
COMPANY NO. 0976370

In accordance with Section 392 of the 1985 Companies Act, we hereby advise that we resign as auditors with effect from today's date.

 Yours faithfully,

SIMPSONS



Registered to carry on audit work and authorised to carry on investment business
by the Institute of Chartered Accountants in England & Wales

