

Coopers
& Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

Hadrian House
Higham Place
Newcastle upon Tyne
NE1 8BP

telephone (0191) 261 2121
facsimile (0191) 232 6534

telex 887474 COLYRN G

your reference

our reference

gh

The Directors
A&PA International Limited
Imperial House
Lypiatt Road
CHELTENHAM
Gloucestershire
GL50 2QJ

99 101 2

8 July 1998

Dear Sirs,

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of A&PA International Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Coopers & Lybrand

Coopers & Lybrand

