

RAWLINSONS

Chartered Accountants

5 SALEM STREET BRADFORD BD1 4QH
TELEPHONE (01274) 391023 FAX (01274) 307807

151820

The Board of Directors
Redpark Limited
The Tannery
Embsay
SKIPTON

Our Reference 1/RJH/0055.St

Your Reference

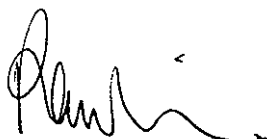
19 April 1996

Dear Sirs

This letter is formal notice of our resignation as auditors of Redpark Limited
The Tannery
Embsay
SKIPTON with effect from 5 December 1995.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Partners

Richard J Hayter FCA David A Illingworth FCA, ATII Stuart M Adam ACA Jon G R Holden FCCA
AUTHORISED BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND & WALES TO CARRY ON INVESTMENT BUSINESS
Established 1897