

1361.523

# Andersons

## Chartered Accountants

Griffin House, 18/19 Ludgate Hill, Birmingham B3 1DW.  
Telephone: 0121-236 9145. Fax: 0121-236 9962.

Our ref: JLB/MC/B429

Your ref:

Date: 2 January 1996

Philip Payne Limited  
Thornhill Road  
Lode Lane  
Solihull  
B91 2HB

Dear Sirs

We resign as accountants of the Company with effect from today's date and confirm that 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

ANDERSONS

