

HURLING ROBERTS HEYWOOD

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

Company Number 1475515

Our Ref: JMH/ab

31 August 1998

The Directors
Kebrell Nuts and Bolts Limited
Doone House
Lighthorne
Warwick
Warwickshire
CV35 0AT

54 Sun Street
Waltham Abbey
Essex EN9 1EJ

Tel:01992 769050
Fax:01992 788121

KEBRELL NUTS AND BOLTS LIMITED

We hereby resign our office as auditors of the company and we 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.

Signed: *Hurling Roberts Heywood*

31 August 1998

