



Chartered Accountants

A member of Urbach Hacker Young International

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The Directors
Croft Engineering Company Ltd
172 Stockhill Road
Chilcompton
BATH
BA3 4JQ

Our ref: 3/C12201/MTM/NB

Your ref:

1924030

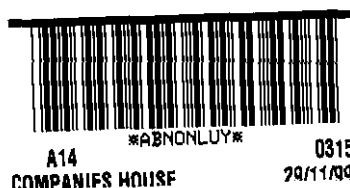
26th March 1999

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

Yours faithfully



Authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

The Hacker Young Group is a group of independent partnerships
represented in Brighton, Bristol, Chester, Glasgow, London, Manchester, Nottingham and Wrexham

P.R. Tegg LLB FCA

R.L. Ashton (Consultant), I.C. Mitchell FCA (Consultant)