

Our Ref P8297-07/41/B49/904

The Directors
CEAS Consultants (Wye) Limited
Northcroft House
West Street
NEWBURY
Berkshire
RG14 1HD

11 November 1998

Dear Sirs

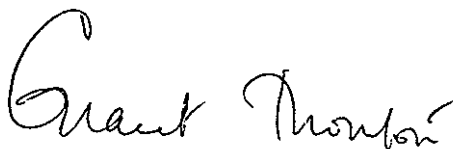
CEAS CONSULTANTS (WYE) LIMITED ("THE COMPANY")

In accordance with Section 392, Companies Act 1985 we are writing to give you formal notice of our resignation as auditors of your company with immediate effect.

We confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the Company's members or creditors or any of the Company's subsidiaries.

Within 14 days of receipt a copy of this statement should be sent to the Companies House.

Yours faithfully



Grant Thornton

