RASIAH & Co.

CERTIFIED ACCOUNTANTS
REGISTERED AUDITORS
RAMAYAH RASIAH, F.C.C.A.

336 HACKNEY ROAD, LONDON E2 7AX

TELEPHONE: 071-729 1511/2

FACSIMILE: 071-613 2552

Our Ref. RR/DJ

V.A.T. Reg. No. 549 1330 46

Your Ref.

Date 2 January 1996

The Directors, Canonbury Limited, 190-192 New North Road, London N1 7BJ

Dear Sirs,

We hereby give notice that we are resigning as auditors of Canonbury Limited (registered number 2212844) with effect from 2 January 1996.

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

Yours faithfully,

RASIAH AND CO.



