



Chartered Accountants

A member of Urbach Hacker Young International

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The Directors  
Canyng Bicknell Limited  
Merstham Road  
Bristol  
BS2 9TQ

Our ref: ICM/keh/52/cany/CS

Your ref:

26 March 1999

Dear Sirs

CANYNGE BICKNELL LIMITED  
CANYNGE BICKNELL (RETAIL) LIMITED  
CANYNGE BICKNELL (COMMERCIAL) LIMITED  
CANYNGE BICKNELL (DEVELOPMENTS) LIMITED  
CANYNGE BICKNELL (INVESTMENTS) LIMITED  
CANYNGE BICKNELL (PROPERTIES) LIMITED  
CANYNGE BICKNELL (LENFESTEY) LIMITED

2723677

We hereby tender our resignation as auditors of the above named group companies to take effect forthwith.

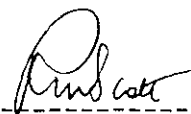
There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the companies.

Yours faithfully

  
HACKER YOUNG



I CERTIFY THIS LETTER TO BE A TRUE COPY

  
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Company Secretary

2 August 1999  
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Date

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)