

Rochebury House,
27 Knowsley Street,
Bury, Lancs. BL9 0ST
Tel: 0161 764 1035 Fax: 0161 761 5417



Our Ref: PAH/SML/JH

Your Ref:

The Secretary,
Direct Security Limited,
Oak House,
47 Harridge Avenue,
Shawclough,
ROCHDALE,
OL12 7HN

15th November 1995

Dear Sir,

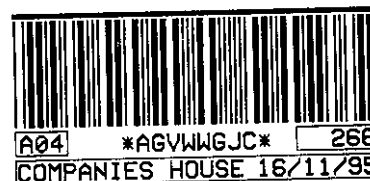
In accordance with S392 Companies Act 1985 we hereby confirm our resignation as auditors to Direct Security Limited.

We confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the members of Direct Security Limited.

Our decision to resign as auditors to the company has been made in relation to Statutory Instrument No. 1935 which now exempts the financial statements from statutory audit.

Yours faithfully,
NEAL, FRAIN

Paul A Hazlehurst



Proprietor: P.A. Hazlehurst A.C.A.

Registered to carry on audit work and authorised to carry on investment business
by The Institute of Chartered Accountants in England and Wales.