II ERNST & YOUNG

Chartered Accountants One Colmore Row Birmingham B3 2DB Phone: 0121 232 4000
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PRIVATE AND CONFIDENTIAL

The Directors
Drymona Limited
1 Sovereign Court
8 Graham Street
Birmingham
B1 3JR

WE CERTIFY THAT THIS IS A TRUE COPY OF THE ORIGINAL DOCUMENT

DICKINSON DEES SOLICITORS 30 July 1996
BM/MCR/TS

Direct line 0121-232-4270

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young



A list of partners' names is available for inspection at the above address.
Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.