



BAKER TILLY

Our ref: JDW/ct/76  
Your ref:

The Secretary  
Warth International Limited  
Lulworth  
Swissland Hill  
Dormans Park  
East Grinstead  
West Sussex  
RH19 2NA

*Chartered Accountants*

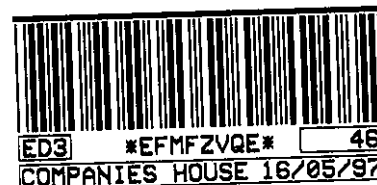
12 Gleneagles Court  
Brighton Road  
Crawley  
West Sussex RH10 6AD  
Tel: 01293 565165  
Fax: 01293 532695  
DX: 57136 Crawley

Dear Sirs

We hereby resign as Auditors of the Company. We confirm that we have no outstanding claims of any kind against the Company and that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Date : 1 May 1997

**Baker Tilly**  
**Auditors of the Company**



Offices at: Birmingham, Bradford, Bromley, Crawley, Guildford, London, Manchester, Watford, Yeovil

A list of partners' names is available at the above address

Baker Tilly is registered to carry on audit work and authorised to carry on Investment Business by the Institute of Chartered Accountants in England and Wales.



An independent member of BKR International