

Our Ref SWF/S3284-5/AES

The Company Secretary
St Mary's School (Melrose) Limited
Abbey Park
MELROSE
Roxburghshire
TD6 9LN

23577

18 November 1997

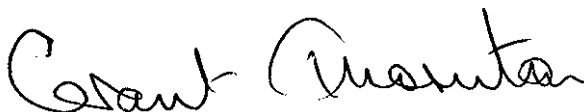
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of St Mary's School (Melrose) Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within 14 days.

Yours faithfully



Grant Thornton
Registered Auditors



