

BINDER HAMLYN

26 March 1997

The Company Secretary
MP Burke PLC
78 Park Street
Wombwell
Barnsley
SF3 0HH

Andersen Worldwide

St Paul's House
Park Square
Leeds LS1 2PJ
0113 244 0204 Telephone
0113 242 5938 Facsimile

Our ref le-sh006

1689416

Dear Sir

As requested, we hereby submit our resignation as auditors of MP Burke PLC with effect from 26 March 1997.

As required by section 394(1) of the Companies Act 1995, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the Company.

Yours faithfully



Binder Hamlyn

