

27 February 1998

Unsworth (U.K.) Limited 66 Redbridge Lane West Wanstead London E11 2JU

Dear Sirs

Unsworth (U.K.) Limited Company No: 1166890

102 Prince of Wales Road Norwich Norfolk NR1 1NY Telephone 01603 628767 Facsimile 01603 662077 URL http://www.kidsons.co.uk/

Please accept this letter as notice of our resignation as your auditors with effect from 27 February 1998.

We confirm that the reasons for our resignation do not need to be brought to the attention of the members and creditors.

Yours faithfully

KIDSONS IMPEY

Kidsons Impey



Aberdeen Altrincham Aylesbury Beverley Blackburn Bristol Chelmsford Chester Coventry Derby Edinburgh Glasgow Grimsby Hereford Horsham Hove Hull Ipswich Leeds Lerwick Liverpool London Manchester Ormskirk Solihull Spalding Tunbridge Wells

A list of Partner's names is available for inspection at Spectrum House, 20-26 Cursitor Street, London EC4A 1HY

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