OHN H. BOLLAND CO.

CHARTERED ACCOUNTANTS

John H. Bolland F.C.A.

Wood Street Chambers 8-9 Wood Street Stratford-upon-Avon Warwickshire CV37 6JE

Telephone: 01789 269474 Facsimile: 01789 269475

Watling Hope (Service) Limited
The Chantry
WROXTON
Banbury
Oxon OX15 6QS

Our ref JHB/3406 3407/GMB 29 January 1996

Dear Sirs

WATLING HOPE (SERVICE) LIMITED

Please accept this letter as our formal resignation as auditors to the above company with immediate effect. In accordance with the previsions of Section 394 of the Companies Act 1985, we confirm that no reasons exist connected with our ceasing to hold office to the company which we consider should be brought to the attention of either the members or the creditors of the company.

Yours faithfully

JOHN H BOLLAND & CO

A31 *AHQ6QIVQ* 281 COMPANIES HOUSE 08/02/96

V.A.T. Registration No. 307 6697 33

CHARTERED ACCOUNTAINS

AUTHORISED BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES TO CARRY ON INVESTMENT BUSINESS