Armstrong Rogers & Co. Chartered Accountants

Peter M. Rogers F.C.A.

The Company Secretary, Connop & Son Limited., Folly Farm, Eardisland, Leominster, Herefordshire.

2713279.

18 Etnam Street Leominster Herefordshire HR6 8AQ

Tel: (01568) 611660 Fax: (01568) 610330

1 May 1996

Our Ref: PMR/LH/MP.

Dear Madam,

In accordance with the Companies Act 1995, Section 392, we wish to inform you of our intention to resign as Auditors of Connop & Son Limited with immediate effect.

In our opinion there are no circumstances connected with our leaving to hold office which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithful

Armsfrong Rogers & Co





