

D.A.OWEN & CO

Chartered Accountants

Alexandra House · 58 Clarendon Avenue · Leamington Spa · Warwickshire CV32 4SA · Telephone: (01926) 422292 · Fax: (01926) 833513

Our Ref: W/PDH/BLG/1027

When telephoning or calling please ask for:

Your Ref:

Date: 6th January 1998

Company Secretary,
George Worrall Engineering Limited,
8, Collins Road,
Heathcote Industrial Estate,
Heathcote Lane,
Warwick,
CV34 6TF.

Dear Sir,

GEORGE WORRALL ENGINEERING LIMITED

We hereby resign as Auditors of the Company. We confirm that we have no outstanding claims of any kind against the Company and that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,



D.A. Owen & Co.

