



BRUCE ALLEN

Certified Accountants

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Southend SS1 2LZ

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1832588

The Directors
Alderdell Limited
Warrior House
42-82 Southchurch Road
Southend-on-Sea
Essex SS1 2LZ

Date: 23 May 1996

Dear Sirs

We hereby tender our resignation as auditors of the company with effect from today's date.
We confirm that there are no circumstances connected with our resignation that we feel need to be brought to the attention of the shareholders.

Yours faithfully

