

KPMG Peat Marwick

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Birmingham B3 2DL

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We hereby certify this to be
a true copy of the original

Peat Marwick
4.5.95
2235556

The Directors
Power Centre Holdings Limited
Brookside
Wednesbury
West Midlands
WS10 0QF

Our ref rja/10/sgd/dec/117/sj

Contact Simon Dighton
3105

31st December 1994

Dear Sirs

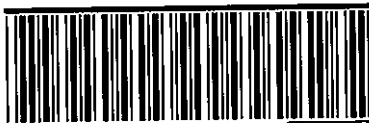
Power Centre Holdings Limited and its subsidiary undertakings ("the Companies")

We hereby resign as Auditors of the Companies with immediate effect.

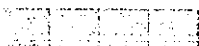
We hereby confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or the creditors of the Companies pursuant to Section 394(1) of the Companies Act 1985.

Yours faithfully

Simon Dighton



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COMPANIES HOUSE 05/05/95



Member firm of

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England & Wales

The address for the purposes of Section 4, Business Names Act 1995 is 1, Burygate, Dewsbury

