

 McKechnie plc Leighswood Road, Aldridge Walsall, West Midlands WS9 8DS

Telephone: 01922 743887 Telefax: 01922 451045

Our Ref: REM/CAD

1 November, 2000

Companies House Crown Way Cardiff CF14 3UZ

Dear Sirs

Re: Resignation of Auditors

In accordance with section 394 of the Companies Act 1985, we are enclosing notice of the resignation of our Auditors with effect from today's date.

An alternative registered auditor has now been appointed to fill the vacancy.

Please acknowledge receipt of this letter by date stamping and returning the enclosed copy.

Yours sincerely

R E McDonald

Company Secretary