

The Directors
Fister UK Limited
High Street North
Dunstable
Bedfordshire
LU6 1UZ

31 March 2000

14 23606

Dear Sirs

FISTER UK LIMITED

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm 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

Ernst & Young



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COMPANIES HOUSE

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08/04/00