MOORE STEPHENS

CHARTERED ACCOUNTANTS

Richard Moore Gervase Hulbert OBE Douglas Fussell Peter Forrester Andrew Cunningham Paul Powell John Harbor Robert Kenworthy Alun Bullon Alan Cox Stephen Hogg

Not members of ICAEW Malcolm Cork

James Smart Michael MacInnes Miles Barber Nicholas Hilton Peter Harrow Paul Nevill Arthur Davey Trevor Smith Christopher Chasty Andrew Nicholl Julian Wilkinson

Roderick Gautrey Peter Lawrence Simon Merchant Colin Moore Ian Spring Michael Butler Nicholas King Philip Parr Peter Stewart Paul Stockton David Rolph

Timothy Cripps

Denis Smith

Alastair Mearns Sheila Redrupp David Chopping Philip Cowan Andrew Potts Richard Alliston-Greiner Gavin Stoddart Geoffrey Woodhouse Lorraine Bay Gill Smith Valerie Watson

David Huyton Guy Smith

St. Paul's House, Warwick Lane, London EC4P 4BN

Telephone: 0171-334 9191 Facsimile: 0171-248 3408 DX: 15 London Web Site: http://www.moorestephens.co.uk E-mail: postmaster@moorestephens.com

Your Reference:

Our Reference:

2130/70/29078

Date:

22 September 1999

Alan Polling

For the Attention of: Mr Chris Langley

Company Secretary
Cronos Containers Limited
Orchard Lea
Winkfield Lane
Winkfield
Windsor
Berkshire SL4 4RU

Dear Sirs.

CRONOS CONTAINERS LIMITED - 1543912
ADVANCED PROPERTY SERVICES LIMITED - CRONOS EQUIPMENT LIMITED

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances in connection with our cessation to act as auditors to the above-named companies, that we consider should be brought to the notice of the members or creditors of the companies.

Yours faithfully,

Moore Staphens



