DURRANT & COMPANY

CHARTERED ACCOUNTANTS

VAT Registered Number 512 8857 34

net

The Directors,
Belmont Fabrications Limited,
139 Haddon Drive,
Woodley,
Reading,
BERKSHIRE RG5 1LZ.

31st March 2000

Dear Sirs,

BELMONT FABRICATIONS LIMITED REGISTERED NUMBER 01580717

We hereby tender our resignation as auditors to the above-named company with immediate effect.

We confirm that under the terms of Section 394 of the Companies Act 1985 there are no circumstances which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,

DURRANT & COMPANY

A16 COMPANIES HOUSE 0632