

Price Waterhouse



16 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Envirohold Limited
Great Gutter Lane (East)
Willerby
HULL
HU10 6BS

Dear Sirs

ENVIROHOLD LIMITED (COMPANY NO 1664962)
ENVIRODOOR MARKUS LIMITED (COMPANY NO 1017663)
SESAM UK LIMITED (COMPANY NO 2696666)
DIVIDERS LIMITED (COMPANY NO 2252589)
ENVIRO (IRELAND) LIMITED

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the above companies with effect from 24 July 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies listed above that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

PRICE WATERHOUSE

DIC/CJW/MC

