

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

1 Embankment Place London WC2N 6NN telephone (0171) 583 5000 facsimile (0171) 822 4652 local facsimile (0171) 213 3321

cables Colybrand London telex 887470

your reference

our reference

MJH/STD/EP3.071

16 October 1998

Dear Sirs,

The Directors

Stratagem Group PLC 6 Broad Street Place London EC2M 7JH

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you 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 following companies with effect from 5 October 1998:

Company	Company Number
Stratagem Group PLC	172737
Concord plc	775443
Circlequest Ltd	2657812
Plusflow PLC	2436554
BAS Castings Ltd	1137480
Henderson - Bostwick Industrial Doors Ltd	1129675
HI Quality Steel Casting Ltd	1420683
Hufcor (Partitions) Ltd	1226997
Kingdoor Products Ltd	1860050
Vega Ltd	1024247

Yours faithfully,

Coopers & Lybrand

Cooper hybrand

