

Price Waterhouse



21 81116

21 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Rugby Joinery UK Limited
Watch House Lane
Doncaster
South Yorkshire
DN5 9LR

Dear Sirs

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 companies listed on the attached schedule with immediate effect.

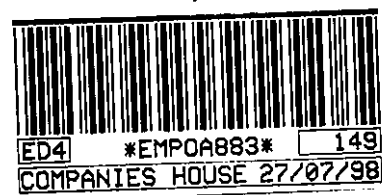
Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

TPBC/RMP/JRH

Attachment



SCHEDULE OF GROUP COMPANIES

Rugby Joinery UK Limited	(499622)
BCE Cellular Extrusions Limited	(2181116)
Boulton & Paul (Holdings) Limited	(2775949)
Boulton & Paul (Building Services) Limited	(236978)
Boulton & Paul Limited	(55247)
John Carr (Corby) Limited	(2193928)
John Carr (Doors) Limited	(393179)
John Carr (Sheffield) Limited	(173339)
John Carr (Bentley) Limited	(2309691)
John Carr (SBK) Limited	(953689)
John Carr (Gloucester) Limited	(779069)
John Carr (Melton) Limited	(1057980)
John Carr (Essex) Limited	(459262)
John Carr Sales Limited	(278402)