

2 Comwall Street Birmingham B3 2DL Telephone 0121 232 3000 Telefax 0121 232 3500

The Directors Castle Cranes Limited Construction House Birch Street WOLVERHAMPTON West Midlands WV1 4HY

Our ref rgn/1/isb Company Registered No 3198709

> Contact Ian Barnes 0121-232 3015

29 October 1996

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from 29 October 1996.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

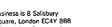
KPMG

Enclosures

Registrar of Companies







STATEMENT TO THE DIRECTORS OF CASTLE CRANES LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS

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

KPMC

KPMG

Chartered Accountants Registered Auditors

29 October 1996, Birmingham