

A D Gordon Esq
Bridge of Tilt Company Limited
Lude Estate Office
Blair Atholl
Perthshire
PH18 5TS

16 October 1999

5068/JR/SRF/KM

40127

Dear Sir

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young

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