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Private & confidential

The Directors
Howarth Timber Group Limited
East Street
LEEDS
LS9 8DA

Our ref iw/ejk/239/074

Contact Ian Walter
0113 231 3778

14 June 2002

Dear Sirs

Notice of resignation:

~~Howarth Timber Group Limited - Registered Number 67025~~
~~New Holland Dock Wharfingers Limited - Registered Number 1986668~~
~~Howarth Timber (Windows & Doors) Limited - Registered Number 1136954~~
~~Howarth Timber (Eland) Limited - Registered Number 1589261~~
~~Howarth (Timber Importers) Limited - Registered Number 501259~~
~~Howarth Timber Merchants Limited - Registered Number 201929~~

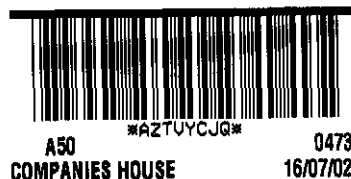
We hereby give notice of our resignation as auditors of the above companies with effect from today.

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

Yours faithfully

KPMG

Enclosures



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection



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0113 231 3778

14 June 2002

Dear Sirs

Statement to the directors on ceasing to hold office as auditors of:

~~Howarth Timber Group Limited – Registered Number 67025~~
~~New Holland Dock Wharfingers Limited – Registered Number 1986668~~
~~Howarth Timber (Windows & Doors) Limited – Registered Number 1136954~~
~~Howarth Timber (Elland) Limited – Registered Number 1589261~~
~~Howarth (Timber Importers) Limited – Registered Number 501259~~
Howarth Timber Merchants Limited – Registered Number 201929

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.

Yours faithfully

KPMG



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