

Our Ref JDM/PMR/SWPRES

The Company Secretary
SWP Group Plc
4th Floor Bedford House
3 Bedford Street
London
WC2E 9HD

DRC Polymer Products 410413

2 August 1999

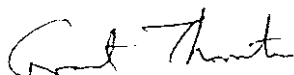
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of SWP Group Plc together with its subsidiary undertakings with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

Grant Thornton House
Melton Street
Euston Square
London NW1 2EP
Tel 0171-383 5100
Document Exchange
2100 EUSTON
Fax 0171-383 4715

Authorised by The Institute of
Chartered Accountants in England
and Wales to carry on investment
business. A list of partner firms, the
members of the group, and

