

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference H:\UX13\karen\kb0804.sam\cp

The Directors

Cape Building Products Limited

Cape Calsil International Limited

Cape Calsil Group Limited

Cape East Limited

Cape Estates Limited

Cape Industrial Services Limited

Cape Industrial Services Group Limited

Cape Industrial Services Holdings Limited

Cape Overseas Limited

Predart Limited Company No. 457763

Iver Lane

Uxbridge

Middlesex

UB8 2JQ

17 August 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you 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 each of the companies to which this letter is addressed with effect from 17 August 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company's members or creditors.

Yours faithfully

Coopers & Lybrand



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