

PricewaterhouseCoopers  
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The Directors  
Sapa Building Systems Limited  
Alexandra Way  
Ashchurch  
Tewkesbury  
Gloucestershire  
GL20 8NB

20 January 2003

Dear Sirs

## Notice of resignation as auditors

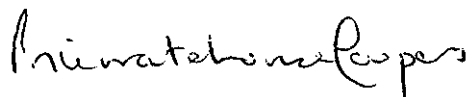
**Sapa Building Systems Limited, registered number 01029071**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Sapa Building Systems Limited with effect from 20 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Sapa Building Systems Limited.

Yours faithfully,



PricewaterhouseCoopers

