



ANDERSEN

The Company Secretary
TWIL Limited
P.O Box 119
Shepcote Lane
Sheffield
S9 1TY

Arthur Andersen

1 City Square
Leeds
LS1 2AL
Tel 0113 207 7000
Fax 0113 207 7001
www.andersen.com

Direct Line: 0113 399 6561
Direct Fax: 0113 399 6477
Our ref: le-dj002

25 July 2002

Dear Sirs

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

TWIL Limited — 1261902
Barnards Limited
Tinsley Wire Limited
TWIL Group Management Limited
Sovereign Steel Fencing Limited
Chainlink Fencing Limited
Rylands-Whitecross Limited
Sentinel (Wire Products) Limited

Sentinel Steel Fencing Limited — 1261902
Sentinel Wire Fencing Limited
Taylor Sharp Wire Limited
Tinsley Wire Industries Limited
TWIL Fencing Limited
TWIL Wire Products Limited
Wire Netting Limited
Sentinel Garden Products Limited

In accordance with section 394 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 companies' members or creditors.

Yours faithfully,

