

The Company Secretary
SIG plc
Hillsborough Works
Langsett Road
Sheffield
South Yorkshire
S6 2LW

Arthur Andersen

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22 July 2002

Dear Sir,

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

Company

SIG plc
24 Seven Furniture Limited
Ceilings Distribution Limited
Fibreglass Insulations Limited
Freeman Group plc
Eurisol Limited
Freeman Holdings Limited
Warren Insulation plc
Hillsborough Investments Limited
Warm A Home Limited
SIG Roofing Supplies Limited
Aaron Roofing Supplies Limited
Safety Direct Limited
Asphaltic Properties Limited
Asphaltic Roofing Supplies Limited
The Coleman Group Limited
Coleman Roofing Supplies Limited
Formerton Limited
Formerton Sheet Sales Limited
John Hughes (Roofing Merchant) Limited
John Hughes (Wigan) Limited
One Stop Roofing Centre Limited
Roberts & Burling Roofing Supplies Limited
Roofing Centre Group Limited
Shropshire Roofing Supplies Limited
South Coast Roofing Supplies Limited
Komfort Glazed Firescreens Limited
Komfort Office Environments plc
Screenbase Limited
Screenbase Group Limited
Screenbase Agency Limited



Komfort Systems Limited
Miller Pattison Limited
Valley Sealants Limited
CPD Distribution PLC
Bondec Limited
Bondec Boards Limited
C.P. Supplies Limited
Roskel Trustees Limited
Tenon Partition Systems Limited
KR Insulation PLC
Safey Distribution Limited
Scotwarm Insulations Limited
Sheffield Insulations Limited
Hotcoat Limited
Kitson's Insulation Products Limited
Mayplas Limited
Solent Insulation Supplies Limited
London Insulation Supplies Limited
Woods Insulation Limited
Turton Safety Limited
ADB Industrial Gloves & Clothing Limited
Protec Direct Limited
Protec Manchester Limited
Zip Screens Limited
Brett Building Materials Limited
A.M. Proos & Sons Limited
A.M. Proos & Sons (Birmingham) Limited - 1469267
A.M. Proos & Sons (Darwen) Limited
A.M. Proos & Sons (Manchester) Limited
A.M. Proos (South) Limited
A.M. Proos & Sons (N.E.) Limited
Dyfed Roofing Centre Limited
Proos Roofing Centres Limited
Rinus International Limited

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 companies' members or creditors.

Yours faithfully,
ARTHUR ANDERSEN

Arthur Andersen