

Price Waterhouse



Registered No: 1794610

13 September 1993

The Directors
Capper Pipe Services Limited
Bridge House
Dunnings Bridge Road
Bootle
Merseyside
L30 6TP

Dear Sirs

We give notice that we are resigning as auditors of Capper Pipe Services Limited with effect from 13 September 1993. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Capper Pipe Services Limited.

Yours faithfully

GWB/DRF/TJP

