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Price Waterhouse

18 August 1998

The Board of Directors of:

Wickes Overseas Holdings Limited
120 - 138 Station Road
Harrow
Middlesex
HA1 2QB

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1987 we give notice that we are resigning as auditors of Wickes Overseas Holdings Limited with effect from 2 September 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

Certified to be a true and exact
copy of the original Document.

Signed:
Secretary

Date: - 7 SEP 1998