

2448020

**Coopers
& Lybrand**

business assurance
business recovery and insolvency
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Lennox House
Beaufort Buildings
Spa Road
Gloucester GL1 1XD

telephone (01452) 423031
facsimile (01452) 300699

telex 887474 COLYRN G

your reference

our reference
SJF/HCW/S0918698

The Directors
Scandinavian Aluminium Profiles AB Limited
Joseph Pitt House
Pittville Circus Road
CHELTENHAM
Gloucestershire
GL51 8PS

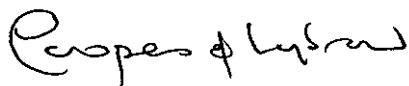
30 October 1998

Dear Sirs

Scandinavian Aluminium Profiles AB Limited – company number 2448020

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 1985 we give notice that we are resigning as auditors of Scandinavian Aluminium Profiles AB Limited with effect from the above date.

Yours faithfully



Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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