

PRIVATE AND CONFIDENTIAL

30 March 1994
Our ref DLC/ND/CM

Bristol Bending Sanoth Limited
116 Burcott Road
Avonmouth
Bristol
BS11 8AP

2607806

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our formal resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Ernst Young

