

your reference

our reference

25 January 1999

The Directors

Fincham Industrial Services Limited
C/o Bandt plc
Armstrong Road
BASINGSTOKE
Hampshire
RG24 8NU

Our Ref: RWHM/cb/C&Lres 1999.doc

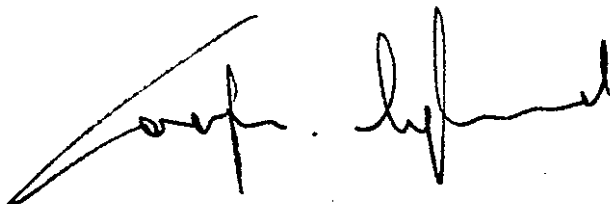
Company number: 2714264

Dear Sirs,

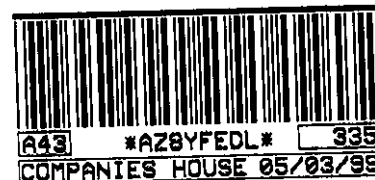
Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the Company with immediate effect.

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,



Coopers & Lybrand



INVESTOR IN PEOPLE

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.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.