

Partners:
M.Ackenson FCA, FCCA
J.Peters FCCA
V.Patel FFA
D.White AFA

Manager:
N.Haria FCCA

CHARTERHOUSE

Chartered Certified Accountants

3rd Floor
88/98 College Road
Harrow
Middlesex
HA1 1RA

Tel: 0181 863 4566
Fax: 0181 861 2460

The Directors
Fincham Insulations Ltd.
Riverside House
Littlebrook Complex
Littlebrook
Manor Way
Dartford
Kent DA1 5PT

2714264

Your ref:

30 September 1997

Our ref: SF5F

Dear Sirs

Fincham Insulations Ltd.

We hereby give notice in accordance with Section 392(1) of the Companies Act 1985 of our resignation as Auditors to the Company with effect from the above due date.

For the purposes of Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

We further confirm that we have no right or claim against the Company or whatsoever nature, including for work carried out prior to the above date (whether billed or unbilled).

Yours faithfully

Charterhouse

