

3985379

PricewaterhouseCoopers LLP  
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The Directors  
(For the attention of Janet MacDonald)  
Harsco Investment Limited  
Harsco House  
Kingston Road  
Leatherhead  
Surrey  
KT22 7SG

Dear Sirs,

## Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 companies as listed in the appendix to this letter registered number with effect from 12 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies listed in the appendix to this letter.

Yours faithfully,



PricewaterhouseCoopers



## Appendix – List of subsidiaries in the United Kingdom

<u>Company Name</u>	<u>Company Number</u>
Harsco (UK) Limited	346666
Harsco Investment Limited	3985379
Heckett International Services Limited	702790
Heckett Limited	557304
Heckett MultiServ (UK) Limited	959741
Heckett MultiServ Investment Limited	3499148
Heckett MultiServ Plc	2263950
Harsco Track Technologies Limited	977100
Quipco Limited	2263900
Faber Prest (Overseas) Limited	742015
Faber Prest Distribution Limited	1372556
Faber Prest (Pacific) Limited	781939
Faber Prest Limited	00036913
Heckett MultiServ (ASR) Limited	1273683
Heckett MultiServ (Sheffield) Limited	1180867
Heckett MultiServ (SR) Limited	569823
Otis Transport Services Limited	1610568
Slag Reduction Overseas Limited	2558739
Debrian (Holdings) Limited	1750026
Mastclimbers Limited	4079858
SGB Group Limited	164238
SGB Holdings Limited	947915
SGB Investments Limited	726995
SGB Services Limited	276562
SGB Denholm Limited	4041079
SGB Eventlink Limited	4514969