

MACKENZIE FIELD

CHARTERED ACCOUNTANTS

Hyde House, The Hyde, Edgware Road, London NW9 6LA. Tel: 020 8358 6300 Fax: 020 8358 6301

The Directors
Cosentino UK Limited
Octimum, Albert Drive
Woking
Surrey
GU21 5RW

Our Ref: C170/DMA/CEH

21 June 2004

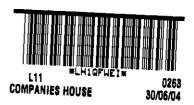
Dear Sirs

We write to inform you that we are resigning as auditors of Cosentino UK Limited with immediate effect.

In accordance with Section 394(1) of The Companies Act 1985, we hereby state that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members and creditors of the Company.

Yours faithfully

MACKENZIE FIELD



also at:
London W1 and represented in major European cities