

# 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

Partners: Dean Andrews FCA, David Field FCA, Peter Galloway FCA. Consultant: Kim Beresford FCCA

Mackenzie Field is registered to conduct audit work and authorised to carry on Investment Business by the Institute of Chartered Accountants in England and Wales.