

20 November 2000

Aquascot Group Limited
Fyrish Way
ALNESS
Ross-Shire
IV17 0PJ

Our ref: HH/JT/SLW/A690

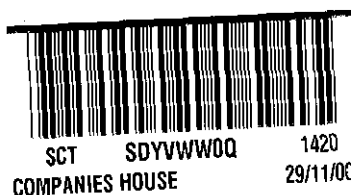
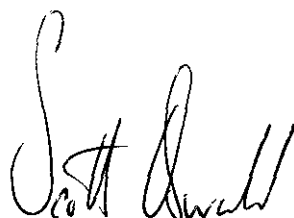
Dear Sirs

107209

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, 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.

Yours faithfully



PARTNERS:

Robin Jack
Ian Fraser
Mike Gilbert
David Brown
David Currie
Martin Eckersall
Bill Davidson
Alan Nelson
David Moncur
Tom Arbuckle
David Gill
James Gunn
Hugh Hutchison
Alan Newton
Tom MacLennan
Kenny Craig
Neil Morrison
Margaret Bell
Ronnie Ludwig
Lynda Handliment

RESIDENT PARTNERS:

Ian Fraser
David Brown
Alan Nelson
Hugh Hutchison
Lynda Handliment