

Date: 23 October 2002

Our ref: CJC/PAT

Your ref:



The Directors,
John Reid & Sons (Strucsteel) Ltd,
3 Reid Street,
Christchurch,
Dorset.

617773

**CHARTERED CERTIFIED
ACCOUNTANTS AND
REGISTERED AUDITORS**

5a SOUTHBOURNE GROVE
BOURNEMOUTH BH6 3RF

TELEPHONE (01202) 423254
FAX (01202) 418062

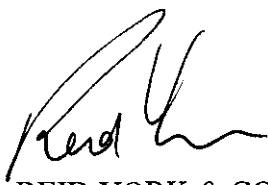
e-mail: partners@reidyork.com

Dear Sirs,

We formally tender our resignation as auditors to your company with immediate effect.

We confirm, as required under the provision of Section 394 Companies Act 1985, 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


REID YORK & CO.

