Telephone: (01482) 224111 Telex: 884657 PRIWAT G Facsimile: (01482) 327479

Price Waterhouse



10 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Jack Tighe Holdings Limited
Redbourne Mere
Kirton Lindsey
Gainsborough
DN21 4NN

Dear Sirs

JACK TIGHE HOLDINGS LIMITED (COMPANY NO 1758361)

JACK TIGHE LIMITED (COMPANY NO 834165)

JACK TIGHE DECORATING LIMITED (COMPANY NO 3236172)

JACK TIGHE SCUNTHORPE LIMITED (COMPANY NO 3236332)

JACK TIGHE COATINGS LIMITED (COMPANY NO 1584875)

DEALGROVE PROPERTIES LIMITED (COMPANY NO 2322054)

SOMERHEATH DEVELOPMENTS LIMITED (COMPANY NO 2040767)

NORLINC LIMITED (COMPANY NO 1653700)

EASTERN AIR EXECUTIVE LIMITED (COMPANY NO 1494060)

WELHAM PROPERTIES (COMPANY NO 1856353)

LINDSEY CATERING LIMITED (COMPANY NO 631355)

JACK TIGHE PAINTING LIMITED (COMPANY NO 1523309)

INDEPENDENT PAINTING CONTRACTORS LIMITED (COMPANY NO 1194347)

PETROLEUM PROCESSING SERVICES INTERNATIONAL LIMITED (COMPANY NO 986650)

INDEPENDENT PAINTING CONTRACTORS LIMITED (COMPANY NO 1494017)

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 above companies with effect from

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies listed above that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Was worked

PRICE WATERHOUSE

DIC/ANF/CS



Offices at Aberdoen, Birmingnam, Bristol, Cardiff, Edinburgh, Glasgow, Huli, Leeps, Leicester, London, Manchester, Middlesbrough, Newbastle, Nottingham, St. Albans, Southampton and Windson

The partnerstep's principal praction business is at Southwark Towers, 32 London Bridge Street, London SE1 9SY where a rist of the partners, names is available for inspection.

Tyle from is authorised by the innot tute of Charters + 4 Jopanolits in End and anal Wates to corny on investment business