



No 01756276

Pannell Kerr Forster

New Garden House 78 Hatton Garden London EC1N 8JA Telephone 020 7831 7393 Facsimile 020 7405 6736
Direct tel 020 7782 9407 E-mail michael.bridge@uk.pkf.com Web site <http://www.pkf.co.uk>

The Directors
Trebruk UK Limited
47 Croydon Road
Caterham
Surrey CR3 6PB

Our ref: DJP/jg/3.55

31 January 2000

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

Pannell Kerr Forster

