

PricewaterhouseCoopers
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The Directors
Portrilas Timber and Builders Merchants Limited
Pontrilas
Nr Hereford
HR2 OBE

2379869

28 February 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Pontrilas Timber and Builders Merchants Limited (and its UK subsidiary companies, set out in the attachment to this letter) with effect from the above date.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers



COMPANIES HOUSE

02/04/03

Company	Registered Number
Pontrilas Timber and Builders Merchants Limited	457573
Pontrilas Group Packaging Limited	2379869
Case Pallets Limited	1413904
Case Timber Limited	1338115