

Our Ref: RPL/LMM/JG/3WIL/05

Your Ref:

14th July 1998

Willmotts Plastics Building Products Ltd
Unit B
Ashmere Terrace
9 Loverock Road
Reading
Berks

2812788
**The
Priory
Partnership**
Chartered Accountants

1 Abbots Quay
Monks Ferry
Birkenhead, Wirral
Merseyside L41 5LH

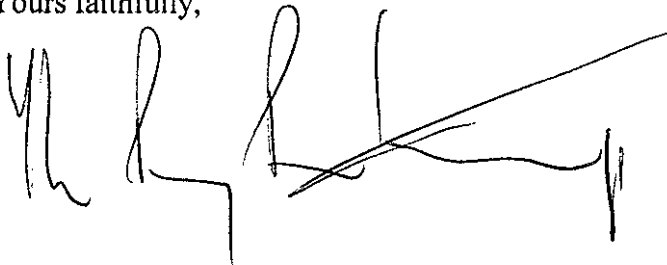
Telephone: 0151 649 3900
Fax: 0151 647 7717
e-mail: prioryp@msn.com

Dear Sirs,

We hereby tender our resignation as auditors of Willmotts Plastic Building Products Ltd,
registered number 02812788.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no
circumstances connected with our ceasing to hold office which we consider should be brought
to the attention of the members or creditors of the company.

Yours faithfully,



Noel Hooker
Bob Lear
Mike O'Donnell
Keith Penny

Consultant
Ged Avison

Registered to carry on audit work and
authorised to carry on investment business
by The Institute of Chartered
Accountants in England and Wales