

TO WHOM IT MAY CONCERN

Date: 22nd December 2004

Dear Sirs

Re: R C Cutting & Company Limited

We act as Insurance Brokers to the above mentioned Company and hereby confirm their extent of Liability Insurance coverage in connection with their business as follows:

*Lightning Conductor Design and Installation Specialists and Earthing Installers
and Associated Activities*

We would advise that our client holds current Employers Liability Insurance for a limit of indemnity of £10,000,000 any one occurrence with Royal & Sun Alliance Insurance Company Limited under Policy Number GA00315812.

The present period of cover expires on 31st December 2005.

We also confirm that our client holds current Public and Products Liability Insurance for a limit of indemnity of £1,000,000 any one loss and in the aggregate in respect of Products Liability with Royal & Sun Alliance Insurance Company Limited under Policy Number GA00315812.

The present period of cover expires on 31st December 2005.

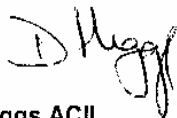
Cover is subject to Royal & Sun Alliance's policy terms, conditions and exclusions.

In addition we would confirm that our client holds an Excess Public/Products Liability Insurance for an excess layer of £4,000,000 with AIG Europe (UK) Limited under Policy Number 24585123.

The present period of cover expires on 31st December 2005.

We trust that this information is sufficient for your requirements, however if you need any further details then please do not hesitate to contact the undersigned.

Yours faithfully



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