

2455748

The Directors
TBS Engineering Limited
Longhill
Elmstone Hardwicke
Cheltenham
Gloucestershire
GL51 9TY

17 November 2004

KRG

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect at the time at which you receive this letter.

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

Yours faithfully

Ernst & Young LLP

COPY



INVESTOR IN PEOPLE

■ The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.