

The Directors,
Intec Engineering (UK) Ltd
Oswald House
24-26 Queens Road
Reading
RG1 4AU

2667945

Our Ref: RNP/LS

8 May 2002

Dear Sirs,

As requested, we hereby submit our resignation as Auditors, of Intec Engineering (UK) Limited.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Company's members or creditors.

Yours faithfully





Partners:
Richard Rand
Julian Pearce
Nicholas Pittman
Pauline Copestake
Graham Carter
Michael McAllister

Associate:
Sarah McGibbon



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