

The Directors
Foseco Limited
Coleshill Road
Fazeley
Tamworth
Staffs
B78 3TL

2 May 2008

11222

Direct Line 0121 535 2312

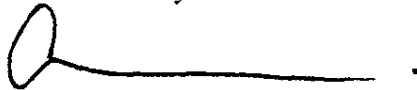
Dear Sirs

Foseco Limited and subsidiaries, per attached List of Companies ('the Companies')

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditors of Foseco Limited and the other group companies listed on the attached schedule ("the group"). This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) 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 group.

Yours faithfully



Christabel Cowling

Partner

for and on behalf of Ernst & Young LLP

THURSDAY



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A20	22/05/2008	287
	COMPANIES HOUSE	
A17	14/05/2008	287
	COMPANIES HOUSE	



INVESTOR IN PEOPLE

Ernst & Young LLP is a limited liability partnership registered in England and Wales. It is authorised to act as a company auditor under the Companies Act 2006. The company is a member of the Ernst & Young Global Limited, which is a public limited company registered in England and Wales. The company is a member of the Ernst & Young Global Limited, which is a public limited company registered in England and Wales. The company is a member of the Ernst & Young Global Limited, which is a public limited company registered in England and Wales.

List of Companies

Foseco Limited
Foseco Holding Limited
New Foseco (UK) Limited
Foseco UK Limited
Foseco Holding (Europe) Limited
Foseco Overseas Limited
Foseco International Limited
Foseco Transnational Limited
Foseco Technology Limited
Minerals Separation Limited
Unicorn Industries Limited
Foseco Steel (Holdings) China Limited
Foseco (GB) Limited