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The Directors
Electrium UK Limited
Lakeside Plaza
Walkmill Lane
Cannock
Staffordshire
WS11 0XE

21 December 2005

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Electrium UK Limited, with effect from 4 January 2006.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Electrium UK Limited.

Yours faithfully,

PricewaterhouseCoopers LLP

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