



BDO Stoy Hayward
Chartered Accountants

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British & Midland Forgings Limited *No. 188203*
Howard Street
Hill Top
West Bromwich
West Midlands
B70 0SN

13 March 2000

Our Ref 210AMR

Dear Sir

We hereby submit our resignation as auditors of British & Midland Forgings Limited with effect from 13 March 2000. As required by section 394(1) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the company.

Yours faithfully

BDO Stoy Hayward

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BDO Stoy Hayward – Birmingham and Walsall Firm

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BDO Stoy Hayward firms operate from 39 offices across the United Kingdom



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