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The Directors
Amalgamated Metal Corporation PLC
55 Bishopsgate
London
EC2N 3AH

21 October 2004

*British Amalgamated
Metal Investments Ltd
264420*

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 the companies listed in the Appendix with effect from 21 October 2004.

Statutory notice under Section 394

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 the companies listed in the Appendix.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



APPENDIX

List of companies:

	Registered company number
Amalgamated Metal Investment Holdings Ltd	983945
Amalgamet Limited	4005599
AMC Group Limited	4018234
Associated Metal Industries Limited	816784
British Amalgamated Metal Investments Limited	✓ 264420
Consolidated Tin Smelters Limited	244652
Green & Willson (Metals) Limited	945858
Henry Gardner & Company Limited	320390
Premier Granules UK Limited	972388
Solmet Alloys Limited	1062827
<i>The British Metal Corporation Limited</i>	151841
The Continental Metal and Minerals Company Limited	163485
William Rowland Steel Limited	222798
Brookside Metal Pension Trustees Limited	2104125
B Metals Limited	339016
Oakland Metal Company Limited	357651
Essex Metallurgical Company Limited	816275