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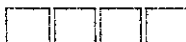
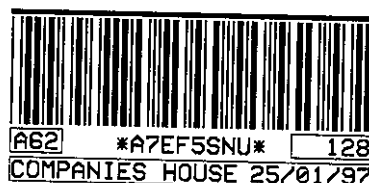
STATEMENT TO THE DIRECTORS OF FERODO LIMITED ON CEASING TO HOLD
OFFICE AS AUDITORS

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 should be brought to the attention of the company's members or creditors.

KPMG

KPMG

Chartered Accountants
Registered Auditors
10 January 1997
London



JMH/HJ

23rd January 1997

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF4 3UZ

T&N

T&N plc

Bowdon House
Ashburton Road West
Trafford Park
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**Group Legal and
Secretarial Department**

Dear Sir

I enclose statements of resignation of KPMG as our auditors in respect of the following companies:

AE International Limited	-	562880
AE PLC	-	435189
Brake Linings Limited	-	235701
Contact 100 Limited	-	65025
Dumplington Services Limited	-	891894
Ferodo Limited	-	447826
Fleetside Investments Limited	-	795383
The Glacier Metal Company Limited	-	166096
Glacier Vandervell Limited	-	359238
Instantwonder Limited	-	2029117
Pumesome Limited	-	1350237
Sourcelook Limited	-	2665169
Tenmat Limited	-	241356
TBA Industrial Products Limited	-	166685
T&N Export Services Limited	-	532743
T&N Holdings Limited	-	575187
T&N International Limited	-	1073619
T&N Pensions Management Limited	-	2589851
T&N Trade Marks Limited	-	305253
VP Bearings Limited	-	763361
Weyburn-Bartel Limited	-	306023

Yours faithfully



Miss H Johnson
Group Legal & Secretarial Department