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Private & confidential

The Directors
Westhaven House
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Our ref 3/sr/cm/2427feb

Contact Simon Redfern
0121 232 3160

28 February 2008

Dear Sirs

Notice of resignation – D & J (Steels) Ltd (No. 00993624)

Following the acquisition of the company by D & J (Steels) Holdings Ltd, we hereby give notice of our resignation as auditors of the company with effect from today

We enclose our statutory statement given in connection with our ceasing to act

Yours faithfully

KPMG Audit Plc

KPMG Audit plc

WEDNESDAY



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05/03/2008

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COMPANIES HOUSE