



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
Accura Holdings Limited
Hickman Avenue
Wolverhampton
West Midlands
WV1 2DW

22 December 2003

Our ref: 012177/MAA

E-mail: Mark.Anslow@bdo.co.uk

Dear Sirs

Notice of resignation as auditors of Accura Holdings Limited and its subsidiary companies

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the following companies with effect from 31 December 2003:-

Company Name	Registered Number
Accura Holdings Limited	03270901
Accura Engineering Services Limited	02462997
Linvic Engineering Limited	01036047
Linvic Trading Limited	03623856
Accura Supply Services Limited	03729951
Concept Steel Limited	01136933
Accura Tool & Design Services Limited	01442283 ✓
Accura Machining Services Limited	03292585
Accura Geneva Limited	04071847
Accura Machining Services (Hampshire) Limited	01989287
Accura RB Limited	01358085
Geometric Form Tools Limited	03930844
Nichrome Pipe and Fittings & Engineering Company Limited	04109360
Accura BD Limited	03401004
BD Diametric Limited	02046962

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors.

Yours faithfully

BDO Stoy Hayward

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A list of partners' names is open to inspection
at the above address

BDO Stoy Hayward is authorised and regulated by the
Financial Services Authority to conduct investment business