



2 Cornwall Street
Birmingham
B3 2DL
United Kingdom

Tel 0121 232 3000

The Directors
IMI Cornelius Group Limited
Kynoch Works
Witton
Birmingham
B6 7BA

Company no: 1500842

Our ref gwf/hm/8

Contact Godfrey Frith
Tel 0121 232 3000

27 January 1997

Dear Sirs

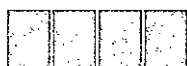
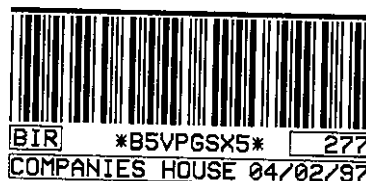
Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from 27 January 1997.

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

Yours faithfully

KPMG



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



INVESTOR IN PEOPLE