

/ METSEC PLC /

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West Midlands B69 4HE.
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Fax: 0121 601 6119
Email: metsecplc@metsec.com
Website: www.metsec.com

Registrar of Companies
Crown Way
Cardiff
CF14 3UZ

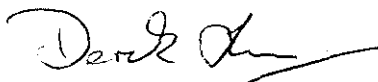
19th February 2003

Dear Sir,

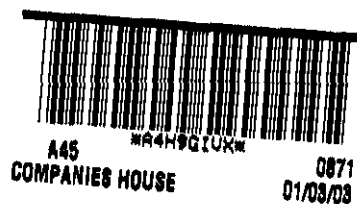
Metsec Plc – Registered number 1551970

In accordance with Section 392(3) Companies Act 1985 we enclose the notice of resignation deposited at our registered office by our auditors PricewaterhouseCoopers.

Yours faithfully,



Derek Lum
Secretary



METSEC

Registered in England No. 1551970
VAT Registered No. GB 428 7252 38

Registered office as above

PricewaterhouseCoopers

Temple Court
35 Bull Street
Birmingham B4 6JT
Telephone +44 (0) 121 265 5000
Facsimile +44 (0) 121 265 5050

The Directors
Voest Alpine Krems UK plc
C/o Metsec plc
Broadwell Road,
Oldbury,
West Midlands,
B69 4HE

18 February 2003

Dear Sirs,

Notice of resignation as auditors:

Voest Alpine Krems UK plc – Registered number 3464504

Metsec plc – Registered number 1551970

Metsec Framing Limited - Registered number 2065550

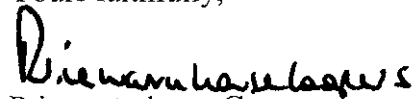
Westvale Developments Limited – Registered number 02407300

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the above listed companies with effect from 19 February 2003.

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 above listed companies.

Yours faithfully,


PricewaterhouseCoopers