

To the directors of Ilmor Engineering
Limited

Company Number 1760288

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Ilmor Engineering Limited as of ... *20th December 2002*

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Ilmor Engineering Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward

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