

Wenham Major

CHARTERED ACCOUNTANTS

2613471

89 Cornwall Street Birmingham B3 3BY Telephone 0121-236 1866 Fax 0121-200 1389

Our ref: JPL/FAB/10120

28th January 1999

The Directors
Alcon Components Limited
9 Apollo
Lichfield Road Industrial Estate
Tamworth
Staffs
B79 7TN

Dear Sirs

Alcon Components Limited

We resign as auditors to the above company with effect from 1st February 1999.

We confirm that there are no matters in connection with our resignation as auditors that require bringing to the attention of the shareholders and/or creditors of the company.

Yours faithfully

Wenham Major

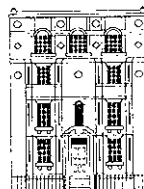
WENHAM MAJOR



J A Cocker
M A Stokes
R L Barker

Partners

P Newton
Mrs J P Laraway
J A Cope



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