ANDERSEN

The Company Secretary
FKI plc
15-19 New Fetter Lane
London
EC4A 1LY

Arthur Andersen
1 City Square
Leeds
LS1 2AL
Tel 0113 207 7000
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30 July 2002

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

	Company number
FKI plc	164945
Amco Marelli Limited	1787809
The Bedford Pump Company Limited	2203412
Bridon Export Services Limited	1526339
Bridon Fibres Limited	36765
Bridon International Limited	416671
Bridon Overseas Holdings Limited	308855
Brush Electrical Machines Limited	111849
Bridon plc	198474
Brush Transformers Limited	589650
Brush Traction	3265088
Crosby Europe (UK) Limited	2455933
Danks Holdings Limited	328871
Fisher-Karpark Holdings Limited	646714
Fisher-Karpark Industries	2641480
Falcon Testing Laboratory Limited	234382
FKI Finance UK	3859255
FKI Industrial Drives Limited	195468
FKI Industries Limited	210826
FKI Mining Limited	108274
FKI Nuneaton Limited	154662
FKI U.S.A. Holdings Limited	2313376
FKI Stourport Limited	1228802
FKI Engineering Limited	1620155
Hawker Siddeley Switchgear Limited	370559
Laurence, Scott & Electromotors Limited	50656
Whipp & Bourne Limited	2641487
European Bridge Wire Limited	2727554
Hamsard 2291 Limited	4179373
Hamsard 2386 Limited	4287995
Hamsard 2364 Limited	4254554

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6/8/02

Offices in: London Birmingham Bristol Cambridge Edinburgh Glasgow Leeds Manchester Newcastle Reading St Helier

A list of partners is available at 180 Strand London WC2R 1BL (principal place of business)

	Company number
Hamsard 2273 Limited	4145638
Hamsard 2349 Limited	4246664
Hamsard 2350 Limited	4246639
Hamsard 2246	4124586
Cleco Group Limited	3936640
Cleco Systems Limited	334189
Io Systems Limited	1429233
Io Systems & Programming Limited	4041877
Anglian Rope and Rigging Limited	486636
Babcock Transformers Limited	381784
Bison Handling Services Limited	719558
Bridgewire Limited	240818
Bridon (Newco 15) Limited	1106434
Bridon (Newco 16) Limited	1138392
Bridon (Newco 7) Limited	766560
Bridon (Newco 8) Limited	680789
Bridon Composites Limited	617977
Bridon Distribution Limited	119743
Bridon Energy Limited	1542517
Bridon Fibres and Plastics Limited	194234
Bridon Fishing Limited	1528850
Bridon Offshore Systems Limited	462462
Bridon Pension Trust (No Two) Limited	2960702
Bridon Pension Trust Limited	681489
Bridon Ropes Distribution Limited	30563
Bridon Ropes Limited	575771
Bridon Structures Limited	625729
Bridon Twines Limited	685859
Bridon Wire Limited	239995
Bristol Technologies Limited	2540042
British Ropes Limited	737443
Brush Electrical Engineering Company Limited	492844
Brush Motors International Limited	1055343
Brush Switchgear Limited	304047
Certex (UK) Limited	928803
Cleco Europe Limited	3937991
Cleco Services Limited	1192446
Danks Investments Limited	2581042
Derritron Group Limited	1618890
Derritron Holdings Limited	1651252
Disco & Supaflex Drives Limited	741994
DRI Pensions Trust Limited	974480
Electro Dynamic Limited	162481

	company number
Elephant Chain Block Co Limited	1646231
Essex Lifting Gear & Testing Services Limited	524433
FKI Astraeus Ltd	4225698
FKI Energy Technology Limited	507480
FKI Gratrix Limited	547560
FKI Helios Ltd	4225689
FKI Heracles Ltd	4225686
FKI Logistex Limited	3859358
FKI Mining UK Limited	102612
FKI Nominees Limited	2386921
FKI Penistone Road Limited	238801
FKI Trustees (No 2) Limited	1663721
FKI Trustees Limited	1668314
Fox Wire Limited	1882703
Froude Consine Limited	1024988
Glenhope Investments Limited	2295317
Gloucester Rope & Tackle Company Limited	388134
Hawker Siddeley Power Transformers Limited	151389
HDL Holdings Limited	2380100
Huwood International Limited	134691
International Gas Detectors Limited	153078
Laurence, Scott & Electromotors (Woverhampton) Ltd	315083
Logistex Limited	1782523
Neco Electronics (Europe) Limited	746811
Normand Electrical Holdings Limited	204961
Normand Electrical Limited	471194
Parsons Chain Company Limited	1145493
Premier Stampings Limited	1737970
R Hood Haggie & Son Limited	600713
Ropequip (Southern) Limited	2008321
Ropequip Limited	930314
S M (Newco 1) Limited	376720
The Bristol Wire Rope Company Limited	146167
The London Spinning Company Limited	72966
UK Lifting Services Limited	2941690
W B Chain Company Limited	2458685

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,
ARTHUR ANDERSEN