



BDO Stoy Hayward
Chartered Accountants

Mander House Wolverhampton
West Midlands WV1 3NF
Telephone: +44 (0)1902 714828
Facsimile: +44 (0)1902 711475
Web site: www.bdo.co.uk

Private and Confidential

The Directors
ATE Group Limited
Boundary Industrial Estate
Stafford Road
Fordhouses Wolverhampton
West Midlands WV10 7ER

22 December 2003

Our ref: 012179/rpt/cas

E-mail: rob.turton@bdo.co.uk

Dear Sirs

Notice of resignation as auditors of ATE Group Limited (Registered Number 002976493)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the above company with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward



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