



MacMillan & Co
CHARTERED ACCOUNTANTS

Partners: Alex J. Birnie John H. Dover John S. Morrison Nellie M. Buchanan David C.H. Carslaw

27 July, 2001

DC

The Directors
Associated Metal (Stainless) Limited
101 Brook Street
Glasgow
G40 3AP

Dear Sirs,

Statement by person ceasing to hold office as auditor
Associated Metal (Stainless) Limited – Company No SC144086

We hereby resign as auditors of the company with immediate effect. We confirm that there are no amounts due to us by the company in respect of services provided.

In accordance with Section 394 of the Companies Act 1985 we confirm that, in connection with our ceasing to hold office, there are no circumstances which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully,



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Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants of Scotland