



Private and Confidential
Chartered Accountants

Ballantine House
168 West George Street Glasgow G2 2PT
Telephone: +44 (0)141 248 3761
Facsimile: +44 (0)141 332 5467
LP 55 Glasgow - 6
Web Site: www.bdo.co.uk

The Directors
GFS (Motherwell) Ltd
8 Elmbank Gardens
Glasgow
G2 4NQ

22 December 2003

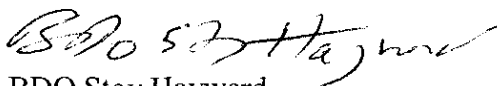
Dear Sirs

**Notice of resignation as auditors of GFS (Motherwell) Ltd
(Company Number SC146523)**

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of GFS (Motherwell) Ltd 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

