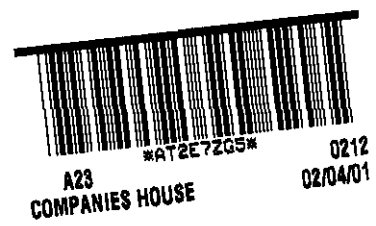


Abbreviated Financial Statements
for the year ended 31st December 2000
for
Eddycurrent Machinery Agents Limited



Eddycurrent Machinery Agents Limited

Contents of the Abbreviated Financial Statements
for the year ended 31st December 2000

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Eddycurrent Machinery Agents Limited

**Company Information
for the year ended 31st December 2000**

DIRECTORS: P C Smith
D J Liederbach
C F Herb

SECRETARY: Mrs C Lucas

REGISTERED OFFICE: 20 Fortnum Close
Kitts Green
Birmingham
B33 0LG

REGISTERED NUMBER: 857948 (England and Wales)

AUDITORS: Underwood Kinson
Chartered Accountants
Registered Auditors
35 Market Street
Lichfield
Staffs
WS13 6LA

Eddycurrent Machinery Agents Limited

**Report of the Auditors to
Eddycurrent Machinery Agents Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated financial statements on pages three to four, together with the full financial statements of the company for the year ended 31st December 2000 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to four are properly prepared in accordance with those provisions.

Underwood Kinson

Underwood Kinson
Chartered Accountants
Registered Auditors
35 Market Street
Lichfield
Staffs
WS13 6LA

Dated: 16th February 2001

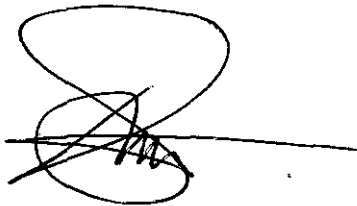
Eddycurrent Machinery Agents Limited

Abbreviated Balance Sheet
31st December 2000

		2000	1999
	Notes	£	£
CURRENT ASSETS:			
Debtors		<u>1,000</u>	<u>1,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u>£1,000</u>	<u>£1,000</u>
CAPITAL AND RESERVES:			
Called up share capital	2	<u>1,000</u>	<u>1,000</u>
SHAREHOLDERS' FUNDS:		<u>£1,000</u>	<u>£1,000</u>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:



P C Smith - DIRECTOR

Approved by the Board on 16th February 2001

Eddycurrent Machinery Agents Limited

**Notes to the Abbreviated Financial Statements
for the year ended 31st December 2000**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

The company was dormant throughout the current and previous years.

2. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2000 £	1999 £
2,000	Ordinary	£1	<u>2,000</u>	<u>2,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2000 £	1999 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

3. ULTIMATE PARENT COMPANY

The immediate parent company is E M A Heat Treatment Limited, a company incorporated in England and Wales, which owns 100% of the issued share capital.

The intermediate parent company is Tocco (UK) Limited, a company incorporated in England and Wales.

The ultimate parent company is Tocco Inc., a company incorporated in the United States of America. Tocco Inc. is a subsidiary company of Park-Ohio Industries Inc., incorporated in the United States of America.