

# Deloitte.

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Companies House  
Crown Way  
Maindy  
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Direct fax: 0121 695 5311

17 February 2004  
Our Ref: KN/LJM

Dear Sir,

**Re: Stainless Steel Tubes Limited ("the Company")**

In accordance with Section 394 of the Companies Act 1985, we enclose a copy of our statement of circumstances connected with our ceasing to hold office as auditors of the Company which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

*Deloitte & Touche LLP*

**Deloitte & Touche LLP**

Enc.



**Audit.Tax.Consulting.Corporate Finance.**

Member of  
Deloitte Touche Tohmatsu

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The Secretary  
The Hay Hall Group Limited  
PO Box 5114  
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Redfern Road  
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B11 2DQ

Direct line: 0121 695 5849  
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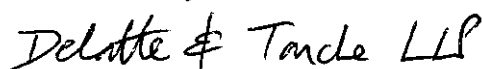
Dear Sir,

This letter is formal notice of our resignation as auditors of The Hay Hall Group Limited and its subsidiary undertakings, listed below, with effect from 1 February 2004.

Matrix International Limited  
Bibby Transmissions Limited  
Turboflex Limited  
Huco Engineering Industries Limited  
Twiflex Limited  
Bibby Group Limited  
Huco Power Transmissions Limited  
Matrix Engineering Limited  
Hay Hall Leicester Limited  
Stainless Steel Tubes Limited  
Hay Hall Tyseley Limited  
T&A Nash (Penn) Limited  
Motion Developments Limited  
Hay Hall Trustees Limited  
Torsiflex Limited

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



Deloitte & Touche LLP