

# Coopers & Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

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your reference

our reference  
CLR/ah

The Directors  
Firth Rixson plc  
Firth Rixson House  
23 Carbrook Hall Road  
Sheffield  
S9 2EJ

27 July 1998

9413

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Firth Rixson plc and its subsidiaries, as detailed in the attachment to this letter, with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company or its subsidiaries that we consider should be brought to the attention of the company's or subsidiaries' members or creditors.

Yours faithfully



Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

## **Attachment**

Firth Rixson plc  
Bradley & Foster Limited  
Cocker Brothers Limited  
JFB Investments Limited  
JFB Overseas Holdings Limited  
Johnson & Firth Brown plc  
The Leeds Fireclay Company Limited  
Smithfield House (GO) Limited  
Woodhouse & Rixson (Sales) Limited  
Carbrook (W) Limited  
Weston House (RMC) Limited  
Cobden Chadwick (UK) Limited  
Johnson & Firth Brown (Services) Limited  
Smithfield House (BRC) Limited