



65025

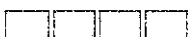
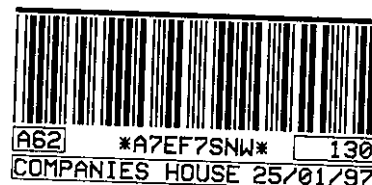
STATEMENT TO THE DIRECTORS OF CONTACT 100 LIMITED ON CEASING TO  
HOLD OFFICE AS AUDITORS

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

*KPMG*

KPMG

Chartered Accountants  
Registered Auditors  
10 January 1997  
London



JMH/HJ

23rd January 1997

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

**T&N**

**T&N plc**

Bowdon House  
Ashburton Road West  
Trafford Park  
Manchester M17 1RA

Telephone +44 (0)161-872 0151

Facsimile +44 (0)161-872 0447

**Group Legal and  
Secretarial Department**

Dear Sir

I enclose statements of resignation of KPMG as our auditors in respect of the following companies:

|                                   |   |         |
|-----------------------------------|---|---------|
| AE International Limited          | - | 562880  |
| AE PLC                            | - | 435189  |
| Brake Linings Limited             | - | 235701  |
| Contact 100 Limited               | - | 65025   |
| Dumplington Services Limited      | - | 891894  |
| Ferodo Limited                    | - | 447826  |
| Fleetside Investments Limited     | - | 795383  |
| The Glacier Metal Company Limited | - | 166096  |
| Glacier Vandervell Limited        | - | 359238  |
| Instantwonder Limited             | - | 2029117 |
| Pumesome Limited                  | - | 1350237 |
| Sourcelook Limited                | - | 2665169 |
| Tenmat Limited                    | - | 241356  |
| TBA Industrial Products Limited   | - | 166685  |
| T&N Export Services Limited       | - | 532743  |
| T&N Holdings Limited              | - | 575187  |
| T&N International Limited         | - | 1073619 |
| T&N Pensions Management Limited   | - | 2589851 |
| T&N Trade Marks Limited           | - | 305253  |
| VP Bearings Limited               | - | 763361  |
| Weyburn-Bartel Limited            | - | 306023  |

Yours faithfully



Miss H Johnson  
Group Legal & Secretarial Department

Encls

Registered office as above

Registered in England 163992