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The Directors
McKechnie Limited
Precision House
Arden Road
Alcester
Warwickshire
B49 6HN

14 June 2005

CJV/MR/PV

Dear Sirs

McKechnie Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we 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

Ernst & Young LLP

Ernst & Young LLP

