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134159

**Deloitte
& Touche**

Philip Hodgson
The Secretary
Altro Limited
Works Road
Letchworth
Hertfordshire
SG6 INW

8 May 2003

Dear Sir,

This letter is formal notice of our resignation as auditors of Altro Limited with effect from 8 May 2003.

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.

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

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& Touche**

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

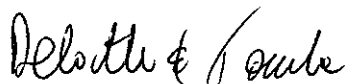
8 May 2003

Dear Sir,

Altro 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