



13 December 2000

The Company Secretary
McKechnie Limited
Leighswood Road, Aldridge
Walsall
West Midland
WS9 8DS

Arthur Andersen
1 Surrey Street
London
WC2R 2PS
Tel 020 7438 3000
Fax 020 7831 1133

Dear Sirs

As requested, we hereby submit our resignation as auditors with immediate effect from the following companies:

McKechnie Limited (formerly McKechnie plc)

McKechnie Management Services Limited

McKechnie Overseas Limited

Albion Hardware

Brandhill Limited

Hawke Cable Glands Limited

McKechnie Specialist Products Limited

McKechnie Components Limited

Linread Limited (formerly Linread Plc) - 207655

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 we consider should be brought to the attention of the company's members or creditors.

Yours sincerely

ARTHUR ANDERSEN

