

# ARTHUR ANDERSEN

322 439.

13 January 2000

The Company Secretary  
Thomas Marshall (Loxley) Limited  
c/o R Sykes Esq  
Vesuvius UK Ltd  
Sheepbridge Works  
Sheepbridge Lane  
Chesterfield S41 9BS

1 City Square  
Leeds LS1 2AL  
0113 207 7000 Telephone  
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Our ref IP/IAJ/036

Your ref

Dear Sirs

As requested, we hereby submit our resignation as auditors of Thomas Marshall (Loxley) Limited 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 that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



Arthur Andersen

