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The Directors
The Hymatic Engineering Company Limited
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Our ref dze/3/mb1471_jan04

Contact Danielle Edwards
0121 335 2327

9 January 2004

Dear Sirs

**Statement to the directors of The Hymatic Engineering Company Limited (no. 331969)
(the 'Company') on ceasing to hold office as auditors pursuant to section 394 of the
Companies Act 1985**

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

KPMG LLP



KPMG LLP
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Registered in England No OC301540
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