

**Coopers
& Lybrand**

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

Temple Court
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Birmingham B4 6JT

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your reference

our reference

The Directors

Hampson Industries plc
Aldec Limited
Mil-ver Metal Company Limited
Brookside Metal Company Limited
BHW (Components) Limited
Bellhouse Hartwell & Co Limited
Hampson Engineering Services Limited
Erlson Engineering Limited
E R Lattimer Limited
Lattimer Engineering Limited
Avionic Components Limited
Aliens Team Limited
Hi-Ton International Limited
Mibert Precision Limited
Price & Orphin Limited
Robson Precision Limited
EJL Limited
Spencer Gears Limited
Attewell Limited
Pillar Seals & Gaskets Limited

497851

7 Harbour Buildings
Waterfront West
Dudley Road
Brierley Hill
West Midlands DY5 1LN

6 August 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Hampson Industries PLC with immediate effect.

Yours faithfully

Coopers & Lybrand
Coopers & Lybrand



COMPANIES HOUSE 19/08/98

List of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.