



Ernst & Young LLP
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The Directors
Foseco Limited
Coleshill Road
Fazeley
Tamworth
Staffs
B78 3TL

862531

2 May 2008

Direct Line 0121 535 2312

Dear Sirs

Foseco Limited and subsidiaries, per attached List of Companies ('the Companies')

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditors of Foseco Limited and the other group companies listed on the attached schedule ("the group") This resignation takes effect from the date on which you receive this letter

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the group

Yours faithfully

Christabel Cowling

Partner

for and on behalf of Ernst & Young LLP

THURSDAY

WED

A20 22/05/2008 276
COMPANIES HOUSE
A8T4QZX1

A17 14/05/2008 97
COMPANIES HOUSE
AE76DZP2



INVESTOR IN PEOPLE

The LLP in Ernst & Young LLP is a limited liability partnership registered in England and Wales, its registered number is 0420001 and it is a member firm of Ernst & Young Global Limited. A list of member firms is available from section 2 of 1 More Colonn Place, London SE1 2AF. The firm's principal place of business and registered office is

List of Companies

Foseco Limited
Foseco Holding Limited
New Foseco (UK) Limited
Foseco UK Limited
Foseco Holding (Europe) Limited
Foseco Overseas Limited
Foseco International Limited
Foseco Transnational Limited
Foseco Technology Limited
Minerals Separation Limited
Unicorn Industries Limited
Foseco Steel (Holdings) China Limited
Foseco (GB) Limited