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**型ERNST&YOUNG** 

Ernst & Young LLP No 1 Colmore Square Birmingham B4 6HQ Tel 0121 535 2000 Fax 0121 535 2001 www.ey.com/uk

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

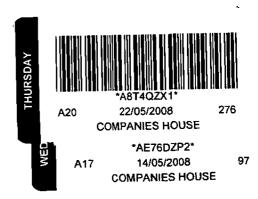
In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the group

Yours faithfully

Christabel Cowling

Partner

for and on behalf of Ernst & Young LLP









## List of Companies

Foseco (GB) Limited

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