DIXON WILSON CHARTERED ACCOUNTANTS

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Our ref: pjp/ejh/p076

929 98

30 March 1999

The Secretary
Peel Jones Copper Products Limited
Maynard Foundry
Carlin How
Saltburn-by-Sea
Cleveland
TS13 4EY

Dear Sir

We hereby give notice that we resign from office as auditors to the company, our resignation to take immediate effect.

Yours sincerely



