



2 Cornwall Street  
Birmingham  
B3 2DL  
United Kingdom

Tel +44 (0) 121 232 3000  
Fax +44 (0) 121 232 3500  
DX 709850 Birmingham 26

**Private & confidential**

The Directors

Mann+Hummel Automotive (UK) Limited  
(formerly Solvay Automotive Limited)  
Hilton Cross Business Park  
Cannock Road  
Featherstone  
Wolverhampton  
WV10 7QZ

Our ref aa/5/ss/njj/39331lp

29 May 2002

Dear Sirs

**Statement to the directors of Mann+Hummel Automotive (UK) Limited (formerly Solvay Automotive Limited) (Company number 2170063) on ceasing to hold office as auditors**

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**  
*Chartered Accountants*  
*Registered Auditors*



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection