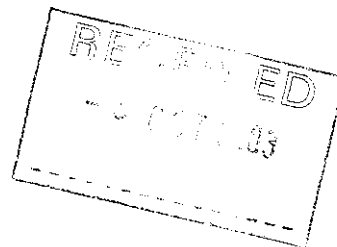




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Private & confidential
The Directors
Mann+Hummel (UK) Limited
Hilton Cross Business Park
Featherstone
WOLVERHAMPTON
WV10 7QZ

Our ref aa/tlc/5

Contact Lee Kirby
0121 232 3054

217 0063

9 September 2003

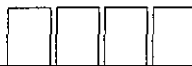
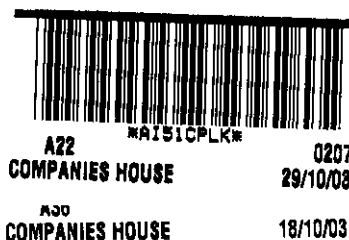
Dear Sirs

Statement to the directors of Mann+Hummel Automotive (UK) Limited on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 LLP



KPMG LLP
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is a member of KPMG International,
a Swiss non operating association

Registered in England No OC301540
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