

The Directors
Hamer International Limited
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For the attention of: Mr D Brady

27 March 2003

Our ref: iar/agc/jf

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Hamer International Limited, registered number 2500300, with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Hamer International Limited.

Yours faithfully


PricewaterhouseCoopers

