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ELENST & YOUNG

The Directors
Specktor Limited
59 Charlotte Street
Birmingham
B3 1PX

Central Region One Colmore Row Birmingham B3 2DB # Phone: 0121 535 2000 Fax: 0121 535 2001 www.ey.com/uk



17th July 2001

0121 535 2000

Dear Sirs

SPECTOR LTD - 2685390

SPECKTOR LIMITED AND ITS SUBSIDIARIES HAMER TAMWORTH LTD -2948072

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and its subsidiaries. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) 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 company.

Yours faithfully

Andy Glover

Partner

for and on behalf of Ernst & Young

w.ECMMK2PC#

ED1 COMPANIES HOUSE 0044 27/07/0

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