



Company No: 2847391

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
Seco/Warwick (UK) Ltd
c/o 180 Mercer Street
Meadville
PA 16335-3618
USA

Our ref jas/4/nw/lf/1360-aug

Contact Nicci Williams
0121 232 3886

6 August 2001

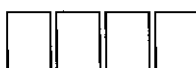
Dear Sirs

**Statement to the directors of Seco/Warwick (UK) Ltd 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 which we consider should be brought to the attention of the company's members or creditors.

Yours sincerely

KPMG



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