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The Directors
Metaldyne International (UK) Limited
131 Parkinson Lane
HALIFAX
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Your ref

Our ref ncp/dp

Contact Nick Pawson
0113 231 3750

20 September 2001

Dear Sirs

We hereby resign as auditors of Metaldyne International (UK) Limited with immediate effect. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

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