

3814871

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The Directors
Tyco Engineered Products (UK) Limited
Corrie Way
Bredbury Industrial Park
Stockport
Cheshire SK6 2ST

3 March 2005

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Tyco Engineered Products (UK) Limited, registered number 03814871 with effect from the date of this letter.

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 Tyco Engineered Products (UK) Limited.

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

