

business assurance business recovery and insolvency corporate finance management consulting

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your reference

our reference GWT/DCH

49149

14 July 1998

The Directors
Ayrshire Metal Pension Trust Limited
17 Church Street
IRVINE
Ayrshire
KA12 8PH

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers 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 Ayrshire Metal Pension Trust Limited with effect from today.

Yours faithfully

Corpus. Follow

Coopers & Lybrand



OMPANIES HOUSE 03/04

