



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
HHT Plc
Heath Road
Darlaston
West Midlands
WS10 8LU

10 April 2002

Our ref: RJP/KJE/0154

Extension: 311
E-mail: keith.ellis@bdo.co.uk

Dear Sirs

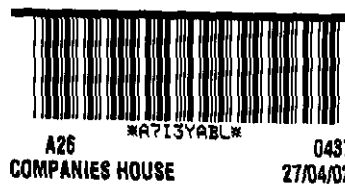
HHT plc - No 1439213

We are writing to notify you that we are resigning as auditors of the above company with immediate effect.

As required by 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 attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394.

Yours faithfully

BDO Stoy Hayward



RJP/KJE/0154
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