

The Directors  
Mossley Holdings Limited  
Carrhill Mill  
Mossley  
Ashton-Under-Lyne  
OL5 9AU

22 October 2002

RL/MLP

Dear Sirs

**Mossley Holdings Limited – Registered No. 266909**

In accordance with Section 392 of the Companies House Act 1985, we write to notify you of our resignation as auditors of the above company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that Act we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members of creditors of the company.

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP



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