

M R Salvage & Co

Chartered Accountants

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Our ref: MEF/Imt

Your ref:

The Directors
Merloni Elettrodomestici UK Limited
Morley Way
Peterborough
PE2 9JB

18 January 2005

106725

Dear Sirs

Merloni Elettrodomestici UK Limited

We are writing to confirm our resignation as auditors of the company, and we also confirm there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

M R Salvage & Co

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