

PricewaterhouseCoopers
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The Directors
H&R Johnson Tiles Limited
Harewood Street
Tunstall
Stoke on Trent
ST6 5JZ

307859

12 February 2003

Our ref: LTD070203KLBSH

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 H&R Johnson Tiles Limited registered number 00307859 with effect from 12 February 2003.

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 H&R Johnson Tiles Limited.

Yours faithfully

PricewaterhouseCoopers

PricewaterhouseCoopers

