

The Directors
Twyford Bathrooms Limited
Lawton Road
Alsager
Stoke on Trent
Staffordshire ST7 2DF

31 October 2001

C108/01/A/1/JRT/DOH/SJS

Dear Sirs

Twyford Bathrooms 546129
Twyford Limited
Twyforbs Limited
Twyford Plumbing Solutions Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above companies. 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 or creditors of the companies.

Yours faithfully



