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565289

The Directors
Invista (UK) Holdings Limited
100 Barbican Sq
Manchester
M2 3AB.

01 March 2005

Dear Sirs

Notice of resignation as auditors

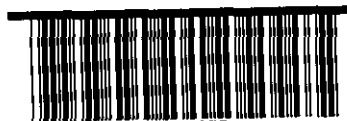
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Invista (UK) Holdings Limited, registered number 565289 with effect from 2 February 2005.

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 Invista (UK) Holdings Limited.

Yours faithfully



PricewaterhouseCoopers LLP



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