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The Directors
Ringtons Limited
Algernon Road
Newcastle upon Tyne
NE6 2YN

17 June 2009

Dear Sirs

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Ringtons Limited, registered number 572008 with effect from 17 June 2009, which is before the end of our term of office.

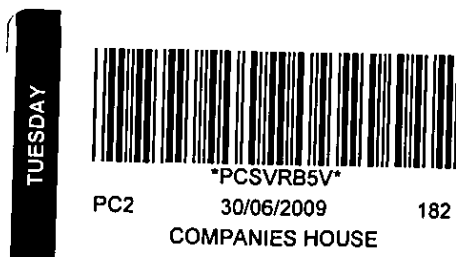
We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully



PricewaterhouseCoopers LLP

Enclosure



The Directors
Ringtons Limited
Algernon Road
Newcastle upon Tyne
NE6 2YN

17 June 2009

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the notice of the shareholders or creditors of Ringtons Limited, registered number 572008.

Yours faithfully



PricewaterhouseCoopers LLP