

PricewaterhouseCoopers

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The Directors
Pulse Home Products Limited
Pentagon House
Sir Frank Whittle Road
DERBY
DE21 4XA

713656

19 October 2001

Dear Sirs

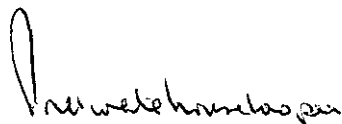
Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Pulse Home Products Limited, registered number 713656 with effect from 19 October 2001.

Statutory notice under Section 394

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 Pulse Home Products Limited.

Yours faithfully,



PricewaterhouseCoopers

