

PRICEWATERHOUSECOOPERS

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Private and Confidential

The Directors
Sunleigh Plc
LONG BUCKBY
Northampton
NN6 7PF

22 October 1998

Reference: JHDF/wac/maclaren/rossun.doc

Dear Sirs

Re: Sunleigh Plc
Gavel Securities Limited
Laser Sail Boats Limited
Maclaren Limited
Maclaren Exports Limited
Maclaren Group Limited
Performance Sailcraft Europe Limited
Powakaddy International Limited

In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the above Companies with immediate effect

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the Companies that we consider should be brought to the attention of the Companies' members or creditors.

Yours faithfully


PricewaterhouseCoopers

