

The Directors  
Par-Bilt (UK) Limited  
Europa Boulevard  
Gemini Business Park  
Westbrook  
Warrington  
Cheshire  
WA5 7YU

18 August 2004

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Dear Sir

**Par-Bilt (UK) Limited - 1506894**

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. 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 company.

Yours faithfully



Ernst & Young LLP



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