

PricewaterhouseCoopers
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The Directors
Screwfix Direct Limited
Mead House
Houndstone Business Park
Yeovil
Somerset
BA22 8RT

3006378

27 January 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Screwfix Direct Limited, registered number 03006378, with effect from 27 January 2003.

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 Screwfix Direct Limited.

Yours faithfully,



PricewaterhouseCoopers

