

**PricewaterhouseCoopers**

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The Directors  
Umbro Holdings Limited  
Umbro House  
Lakeside  
Cheadle  
Cheshire  
SK8 3GQ

3 February 2003

Dear Sirs,

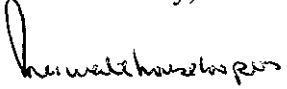
**Notice of resignation as auditors**

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 Umbro Holdings Limited, registered number 3674789 with effect from 7 February 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 Umbro Holdings Limited.

Yours faithfully,

  
PricewaterhouseCoopers

