

The Directors  
Best Selection Limited  
Western House  
Halifax Road  
Bradford  
BD6 2SZ

28 June 2001

Dear Sirs

**Audit appointment for Best Selection Limited ("the Company") 4085933**

Set out below is the notice required by section 394 Companies Act 1985 with our ceasing to hold office as the Company's auditor on 28 June 2001.

We confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully



Ernst & Young

