

The Directors
Interfloor Group Limited
Broadway
Haslingden
Rossendale
Lancashire
BB4 4LS

BF/LC/SB01

Direct Line: +44 (0)151 210 1235

Direct Fax: +44 (0)151 210 4201

e-mail: bflynn@uk.ey.com

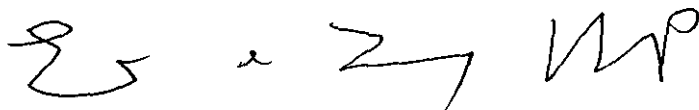
Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of Interfloor Group Limited. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of the Companies Act 1985, we consider that there are no circumstances connected with our ceasing to hold office which should be brought to the attention of the members or creditors of the company.

We authorise and request you deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully



Ernst & Young LLP

