

PricewaterhouseCoopers
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The Directors
Dorlux Beds Limited
Sykes Mill
Keighley Road
Ovenden
Halifax
West Yorkshire
HX2 8DD

We hereby certify that this
is a true and correct copy
of the original

12 February 2002

Dated 20th February 2002
Hammond Suddards Edge
Hammond Suddards Edge

Our ref: mp(i:\gwm\db12021.doc)

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Dorlux Beds Limited, registered number 803368 with effect from 12 February 2002.

Statutory notice under Section 394

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 Dorlux Beds Limited.

Yours faithfully

PricewaterhouseCoopers

