

PricewaterhouseCoopers
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The Directors
Sara Lee UK Holdings PLC
225 Bath Road,
Slough,
Berkshire
SL4 1AU

16th 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 Sara Lee UK Holdings PLC registered number 1558575 and subsidiary companies as set out on the attached schedule, with effect from 17th 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 Sara Lee UK Holdings PLC and subsidiary companies.

Yours faithfully,



~~PricewaterhouseCoopers~~



Sara Lee UK Holdings plc	1558575
Courtaulds Clothing Brands Limited	165158
Kayser Bondor Limited	229735
Wilkinson & Riddell (Holdings) Limited	35768
Courtaulds Textiles Limited	2453150
Courtaulds Textiles (Holdings) Limited	1753996
Gossard (Holdings) Limited	296027
Macanie (London) Limited	390910
Claremont Garments (Holdings) Limited	320013
Claremont Garments Limited	2429682
Magellan Industries Limited (formerly plc)	543420
Magellan Management Limited	315318
3DK Limited	2426373
Actonbarn Limited	1851091
Arabella Pollen Limited	1604681
Bellrise Fashions Limited	1457517
Claremont Garments (Midlands) Limited	288471
Claremont Garments (South) Limited	470815
Columbus Swimwear Limited	248995
Courtaulds C.P.G. (Holdings) Limited	39707
Courtaulds Clothing Limited	133139
Courtaulds DIY Limited	281067
Courtaulds Distributors Limited	864329
Courtaulds Home Furnishings Limited	60795
Courtaulds Intimate Apparel Limited	330304
Courtaulds Printers Limited	194159
Courtaulds Textiles (Overseas) Limited	55569
Courtaulds Textiles Retail Limited	28598
Gossard Limited	596205
J&J Fashions International Limited	1129603
Meridian Limited	212168
Roger Scott Limited	867426
Silkventure Limited	1961415
Taylor Merrymade Limited	274454
The Long Eaton Fabric Company Limited	350378
The Long Eaton Fabric Company (Holdings) Limited (2)	1583177
Aris Isotoner UK Limited	1648087
Inter Food Service Limited	935970
Nutri-Metics International UK Limited	2600567
New Way Packaged Products Limited	558834
Sara Lee Acquisition Limited	3902196
Kiwi Holdings Limited	2107440
Sara Lee (UK Investments) Limited	289817
Sara Lee Household & Body Care UK Limited	300959
APD Chemicals Limited	986503

Kiwi (EA) Limited	1972443
Sara Lee Intimates UK Limited	552438
Douwe Egberts (UK) Limited	999990
Douwe Egberts Coffee Systems Limited	1435632
Ashe Limited	382509
Temana International Limited	613203
Sara Lee Investments	4422679