

**Coopers
& Lybrand**

business assurance
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your reference

our reference

The Directors
Universal Bedding & Upholstery Ltd
250 Bransford Road
Worcester
WR99 1AA

18 September 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers 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 Universal Bedding & Upholstery Ltd with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to Universal Bedding & Upholstery Ltd that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrand

