

Private and confidential

Acre Mills (UK) Limited

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19 December 2005

Reference SJG/PS

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35 6042

Dear Sirs

Acre Mills (UK) Limited

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

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

Yours faithfully Emst+Young LLP Ernst & Young LLP



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