

Private and confidential

Acre Mills (UK) Limited
C/o Carclo plc
Springstone House
PO Box 88
27 Dewsbury Road
Ossett
West Yorkshire
WF5 9WS

19 December 2005

Reference SJG/PS

Direct Line: 0113 298 2500
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356992

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

Ernst & Young LLP

Ernst & Young LLP

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