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**Deloitte
& Touche**

The Secretary
Ring Ltd
Gelder Road
Leeds
LS12 6NB

13 May 2002

Dear Sir

CATALINA INTERNATIONAL LIMITED
RING LIMITED
BRITISH SYPHON INDUSTRIES LIMITED
NEWTON MILL LIMITED
VAN-LINE LIMITED
MARSHALL'S UNIVERSAL LIMITED
BMAC LIMITED
GRAYSTONE RING LIMITED
RING GROUP LIMITED ✓
RING LAMP COMPANY LIMITED
RING PARTS LIMITED
LANCER PRODUCTS LIMITED
HOVEKEY LIMITED
LIGHTEN POINT CORPORATION EUROPE LIMITED
GROVE PRODUCTS (CARAVAN ACCESSORIES) LIMITED
PH PRODUCTS LIMITED
ARCTIC PRODUCTS LIMITED

This letter is formal notice of our resignation as auditors of the above companies with effect from 13 May 2002.

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

Deloitte & Touche





**Deloitte
& Touche**

Grant Thornton
St Johns Centre
110 Albion Street
Leeds
LS2 8LA

13 May 2002

Dear Sirs

CATALINA INTERNATIONAL LIMITED
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PH PRODUCTS LIMITED
ARCTIC PRODUCTS LIMITED

In reply to your letter of 7 May 2002, we confirm that we are not aware of any considerations which might affect your decision whether or not to accept appointment as auditors of the above companies.

Yours faithfully

Deloitte & Touche