Deloitte & Touche 10-12 East Parade Leeds LS1 2AJ A STATE OF THE STA

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> The Secretary Ring Ltd Gelderd Road Leeds

Deloitte & Touche

13 May 2002

Dear Sir

LS12 6NB

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.

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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

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

Deloitte & Touche

13 May 2002

Dear Sirs

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

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

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