## **II ERNST& YOUNG**

■ Ernst & Young LLP PO Box 61 Cloth Hall Court 14 King Street Leeds LS1 2JN ■ Phone: 0113 298 2200 Fax: 0113 298 2201 www.ey.com/uk

10 December 2002

SJG/SJT

Direct Line: 0113 298 2224 e-mail: sgosling@uk.ey.com

13 DEC 2003

Dear Sirs

The Directors Spear & Jackson Plc

Atlas Way

**S47QQ** 

Atlas North Sheffield

## Formal resignation

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

Spear & Jackson Plc – 2422675

Markbalance Plc – 2410796

Offertower Plc – 2501932

Bowers Group Plc – 01267496

Bowers Metrology (UK) Limited – 02951538

Bowers Metrology Limited – 02437365

CV Instruments – 01020146

Coventry Gauge Limited – 3704075

Magnacut Limited – 1751831

Neill Tools Limited – 609353

Spear & Jackson Garden Products Limited – 901740

Spear & Jackson Holdings Limited – 86458

James Neill Holdings Limited – 144973

Eclipse Magnetics Limited - 531327

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 companies.

Yours faithfully

Frnst & Young LLP

#AOOE?HHK# 0390 COMPANIES HOUSE 25/01/03

■ The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global. A list of members' names is available for inspection at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the firm's principal place of business and registered office.