

The Directors  
Spear & Jackson Plc  
Atlas Way  
Atlas North  
Sheffield  
S4 7QQ

10 December 2002

SJG/SJT

Direct Line: 0113 298 2224  
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Dear Sirs

### 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

*Ernst & Young LLP*  
Ernst & Young LLP

