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31 May 2002

The Directors
Hopegood Limited
Whitbread House
Park Street West
Luton
LU1 3BG

WE HEREBY CERTIFY THIS TO SE A TRUE AND COMPLETE COPY OF THE CRIGINATCO/BXS/kr

FINERS STEPHENS INNOCENT
179 GREAT PORTLAND STREET

LONDON WIW 5LS

3103822

Dear Sirs

Audit resignation for Hopegood Limited (the "Company")

Set out below is the notice required by section 394 Companies Act 1985 in connection with our ceasing to hold office as the Company's auditor on 31 May 2002.

We confirm that there are no circumstances with our ceasing office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully

Ernst & Young LLP

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COMPANIES HOUSE 14/06/02

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