

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

31 May 2002

WE HEREBY CERTIFY THIS TO BE A TRUE  
AND COMPLETE COPY OF THE ORIGINAL  
*Ernst & Young LLP*  
FINERS STEPHENS INNOCENT  
179 GREAT PORTLAND STREET  
LONDON W1W 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*

Ernst & Young LLP

