

# *Price Waterhouse*



2

3 July 1998

The Directors  
Dunlopillo Holdings Limited  
Pannal  
Harrogate  
North Yorkshire  
HG3 1JL

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to Dunlopillo Holdings Limited and the subsidiaries listed on the attachment to this letter that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE

SJD/RMS



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**DUNLOPILLO HOLDINGS LIMITED**  
**UK SUBSIDIARIES**

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**APPENDIX I**

Dunlopillo Limited

Registered number 3323400

Wavelynn Limited

Registered number 3315901