

Deloitte

Deloitte & Touche LLP
1 Woodborough Road
Nottingham NG1 3FG
Tel: +44 (0) 115 950 0511
Fax: +44 (0) 115 959 0060
DX 724280 Nottingham 44
www.deloitte.co.uk

1344385

The Secretary
Sunspel Menswear Limited
Cavendish House
Canal Street
Long Eaton
Nottingham
NG10 4HP

Our Ref: PLH/LAJ

26 November 2003

Dear Sirs

Sunspel Menswear Limited - 1781094
Sunpel Boxer Limited - 1775684
Sunspel (Services) Limited - 1803807
Yammerton Grange Limited - 1018146
Kane & Raymond Limited - 1344385

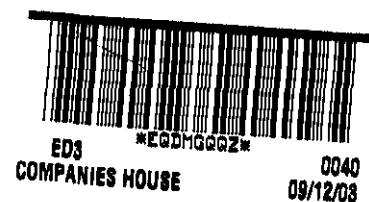
This letter is formal notice of our resignation as auditors of the above companies with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche LLP

Deloitte & Touche LLP



Audit. Tax. Consulting. Corporate Finance.

A member firm of
Deloitte Touche Tohmatsu

Deloitte & Touche LLP is a limited liability partnership registered in England and Wales with registered number OC303675. A list of members' names is available for inspection at Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR, United Kingdom, the firm's principal place of business and registered office. Deloitte & Touche LLP is authorised and regulated by the Financial Services Authority.