



Ridings Business Park
Hopwood Lane
Halifax HX1 3TT

Telephone: +44(0)1422 343257
Fax: +44(0)1422 347524
Email: sales@lynwoodproducts.co.uk
Website: www.lynwoodproducts.co.uk

Manufacturers of D.I.Y. & Decorators Products

Paul Eaves Esq.
Eaves & Co.
12 York Place
Leeds
LS1 2DS

16 March 2006

Dear Paul

Ridings Business Park

Now that the dust has settled on the sale and leaseback transaction, I am writing to express my thanks to you and the entire team at Eaves & Co. for the work undertaken on our behalf.

Without the benefit of your advice, it is doubtful whether the transaction would have produced a satisfactory outcome. Although the business still has a number of challenges to overcome, we now have the breathing space to manage the business, rather than merely react to events.

I very much appreciate the involvement from yourself, Clive Hilton and Paul Davison, whose assistance with the VAT complications was most welcome.

Thanks once again for your help.

Yours sincerely

A handwritten signature in black ink, appearing to read "Paul", is written above the typed name.

Paul Sapsford
Finance Director
email: paul@lynwoodproducts.co.uk