

The Directors
Givans Irish Linen Stores Limited
Suite 14
Queen Street Chambers
Queen Street
Peterborough

139054

27 April 2006

Dear Sirs

We understand that you wish to avail of the exemption from an annual audit permitted by subsection (1) of section 249A of the Companies Act 1985.

Therefore, in accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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

Ernst & Young

