



CLIVE OWEN & CO

**CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS**

140 Coniscliffe Road, Darlington,
Co. Durham DL3 7RT

Tel: 01325 349700

Fax: 01325 383475

e-mail: darlington@cliveowen.co.uk

Our Ref: B007/CFO/CB/LLS

Your Ref:

Date: 20 November 2002

160-110

STRICTLY CONFIDENTIAL

The Board of Directors
BIB (Darlington) Limited
154 Northgate
DARLINGTON
Co Durham
DL1 1QU

Dear Sirs

Re: BIB (Darlington) Limited (the 'Company')

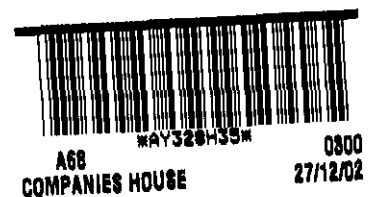
In accordance with S.392 of the Companies Act 1985 (as amended) (the 'Act'), we hereby resign as auditors of the company. The resignation takes effect from the time at which you receive this letter.

In accordance with S.394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Clive Owen & Co

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Durham Office: Aykley Vale Chambers, Durham Road, Aykley Heads, Durham DH1 5NE. Tel: 0191 3842244 Fax: 0191 3844779 e-mail: durham@cliveowen.co.uk

York Office: Oak Tree House, Northminster Business Park, Northfield Lane, Upper Poppleton, York YO26 6QU. Tel: 01904 784400 Fax: 01904 784440 e-mail: york@cliveowen.co.uk

Partners: CF Owen FCA, AW Lockett FCA, TA Doyle FCA, PA Hogan FCA, TEP, GJ Ellis FCA, NW Baldry FCA, NJ Bellerby ACA, ATII

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