

**PRIVATE & CONFIDENTIAL**

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The Directors  
Spirit Intermediate Acquisitions Limited  
107 Station Street  
Burton on Trent  
Staffordshire  
DE14 1BZ

25 March 2004

RB/LD/ERB

Dear Sirs

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 time at 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



Ronnie Bowker  
Audit Partner

Ernst & Young LLP

