PP/KAD

Ref: ACC/SJR
The Directors
Boddingtons Limited
Blackwater Trading Estate
The Causeway
Maldon
Essex
CM9 4GG

24th June 2005

Dear Sirs,

We note that you have decided to appoint Messrs Baker Tilly as company auditors with immediate effect. We hereby confirm that with regard to our ceasing to hold office as auditors there are no matters which should be brought to the attention of the members or creditors.

Yours faithfully,

Philip Parry
Parry & Co.

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COMPANIES HOUSE 28/06/05