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Our ref: B249/2/TC/GB

14th October 2004

**Strictly Private & 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,  
for BAINES JEWITT



**Partners:**  
Geoffrey Hopper FCA  
Stuart J Lithgo FCA  
J Howard Murray FCA

Trevor Cook FCA  
Michael R Bigley FCA  
Jed Lester FCA

Janet M Holden FCCA  
Donald F Adams FCA  
Anne L Cowley FCA

**Consultant:**  
Richard Hill FCA  
**Associates:**  
Richard A Colling FCA  
Michael P R Firman FCA

