



CLIVE OWEN & CO

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Co. Durham DL3 7RT

**CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS**

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Our Ref: B007/CFO/CB/LLS
Your Ref:
Date: 20 November 2002

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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