

Deloitte.

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The Secretary
Autobar Group Limited
Autobar House
41/42 Kew Bridge Road
Brentford
Middlesex
TW8 0DX

2 July 2004



Our ref: DW/JM

Dear Sir

As requested, we hereby submit our resignation as auditors of the following companies with immediate effect.

Company Name	Company number
Autobar Group Limited	00209116
AK Group Limited*	03049662
Autobar Limited*	01273350
Autobar Flexible UK Limited	01016094
Autobar Industries Limited	00983159
Autobar Investments Limited	00980004
Autobar Management Services Limited *	SC049900
Autobar Operating Limited (formerly James Aimer Limited)*	01598978
Autobar Vendabeka Limited*	00880581
Bru-Stir Limited*	02413824
Bru-Stir Catering Limited*	01921170
Bru-Stir Coffee Limited*	02866042
Bru-Stir Northern Limited*	01403417
Café Bar Holdings Limited	02089058
Café Bar (UK) Limited	01438941
Cappucino Coffee Company Limited*	02653646
Catermat Limited*	01216157
Catermat Finance Limited*	02065700

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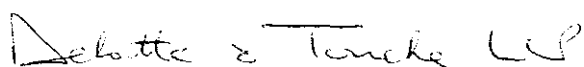
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Catermant Technical Services Limited*	03598370
Chequer Foods Limited	00744256
Clean Plan Systems Limited*	SC073342
Dormant Company No 2 Limited*	01317468
Dormant Company No 3 Limited*	01267798
ESL Hygiene Limited*	SC171096
Frank Wilkins & Son Limited*	00607140
Fibracan Limited*	01053677
Greenmay Coffee Limited*	02371219
Hotel & Catering Supplies Limited*	01846235
John Deas Limited*	01938253
John D. Deas & Co Limited*	01096915
King UK Limited	00592639
Mono Containers Limited	00264527
Pelican Rouge Limited	00464192
Autobar (Northern Ireland) Limited	NI 031012

* Dormant

In accordance with section 394 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 companies' members or creditors.

Yours faithfully



Deloitte & Touche LLP