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**Private & confidential**

Bibby Bros & Co (Management) Limited  
105 Duke Street  
Liverpool  
L1 5JQ

Our ref ig/mg/030

Contact Marco Garavello  
0151 473 5100  
Ext 5187

21 October 2008

Dear Sir

We write to you in your capacity as company secretary of the companies listed in the appendix to this letter

We hereby give notice of our resignation as auditors of each of the companies listed in the appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Yours faithfully

KPMG LLP



RM

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04/11/2008  
COMPANIES HOUSE

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Langton Shipping Limited	02916565
Bibby Offshore Limited	4851172
Bibby Freighters Limited	01139153
Colney Memorial Parks Limited	3705809
Colstruction Limited	3763503
Woodland Burial Parks Limited	3705806
Bibby Line Group Limited	34121
Bibby Bros & Co (Management) Limited	1400857
Fredk Ray Limited	1007123
Bibby Financial Services Limited	03530461
Bibby Asset Finance Limited	04044911
Bibby Leasing Limited (formerly known as Leeds Leasing Limited)	00588708
Factoring UK Group Limited	05245631
Factoring UK Limited (formerly known as Factoring UK Consulting Limited)	05368550
Bibby Group of Factors Limited	03143108
Bibby Factors Bedford Limited	04290368
Bibby Factors Borehamwood Limited (formerly known as Bibby Factors Limited)	00388715
Bibby Factors Bristol Limited	03171249
Bibby Factors Leicester Limited	02989348
Bibby Factors Limited (formerly known as Bibby Factors West Midlands Limited)	00584342
Bibby Factors Manchester Limited	04296744
Bibby Factors Northeast Limited	03653980
Bibby Factors Northwest Limited	00557149
Bibby Factors Scotland Limited (Scotland)	SC199049
Bibby Factors Slough Limited	02617760