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The Directors Bejam Group plc Second Avenue Deeside Industrial Park Deeside Flintshire CH5 2NW

5 February 2002

EJM/JWR/JP/ME1

Dear Sirs

BEJAM GROUP PLC 91717H

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with Section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young

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