

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

5 February 2002

EJM/JWR/JP/MEI

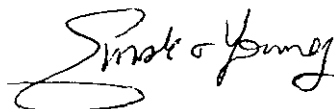
Dear Sirs

BEJAM GROUP PLC 917174

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

