

Our Reference: OB.L03

30th September 2003

The Company Secretary  
Dreams plc  
Knaves Beech  
Loudwater  
High Wycombe  
Bucks  
HP10 9QY

Dear Sir

**Dreams plc**  
**Company Number: 2189427**

In accordance with Section 392 and 394, Companies Act 1985, we write to inform you of our resignation as auditors of Dreams plc with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



**BARNES ROFFE**



Partners

Peter Bonnell FCA  
Mario Ciantanni BSc ACA  
Gordon S. C. Train BSc(Econ) ACA  
Stephen A. Corner LLB FCA  
Graham M. Wallace BSc FCA  
Craig S. Tallents BA FCA

Christopher H. Green BA FCA  
Stephen F. Wood  
Allan Cheason BA ACA  
Michael A. Parkinson BSc ACA  
Duncan W. Stannett BA ACA  
Andrew D. May FCCA

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