

**Private and confidential**

The Directors  
Ebac Group Limited  
St Helen Trading Estate  
Bishop Auckland  
Co Durham  
DL14 9AL

13 December 2006

E120/01/A/1/MAH/MJ/SJS

EBAC MANAGEMENT SERVICES  
LTD

3338449

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company and its subsidiaries (listed as Appendix 1). This resignation takes effect from the date on 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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