

■ Ernst & Young LLP

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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 MANAGEREM SERVICES

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

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