

Private and confidential

The Directors
Premier Dawn (EBT) Limited
2nd Floor, One Gosforth Park Way
Gosforth Business Park
Newcastle upon Tyne
NE12 8ET

25 April 2006

P110/1/A/1/MAH/NS/SJS

Dear Sirs

Premier Dawn (EBT) Limited, Registered number 03864158

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 26 April 2006.

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

