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The Directors
Bibby International Services Group Limited
105 Duke Street
Liverpool
L1 5JQ

28 November 2003

Our ref: iar/agc/jf

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Bibby International Services Group Limited, registered number 3902499, with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Bibby International Services Group Limited.

Yours faithfully



PricewaterhouseCoopers LLP

