

Our Ref GK/LS063G/JUNE

14 November 2008

The Directors
SBP Group Limited
Wentworth House,
Turnberry Park Road
Gildersome
Morley
Leeds
LS27 7LE

Dear Sirs

SBP GROUP LIMITED (the "Company")

3955571

We hereby resign our office as auditors of the Company with immediate effect

In accordance with section 519 of the Companies Act 2006, 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

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

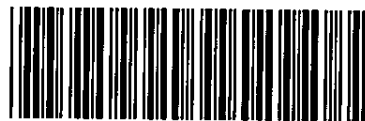
We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies

Yours faithfully,

Kirk Newsholme

Kirk Newsholme

WEDNESDAY



AEA6X4Y3

A59

19/11/2008

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COMPANIES HOUSE