

# Deloitte.

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The Company Secretary  
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124 Sloane Street  
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24 September 2004

Our Ref: LE0409011/AMC 2

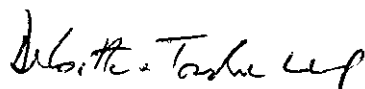
Dear Sir

**Resignation as auditors of B@1 PLC (registered number 3998892 )**

We hereby resign as auditor of the above company with immediate effect.

We confirm that we have no outstanding claims of any kind against the above company and that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Companies.

Yours sincerely



**Deloitte & Touche LLP**

**Cc: The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ**

**Audit.Tax.Consulting.Corporate Finance.**

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