

The Directors  
Bede Intermediate Company Limited  
Mill House  
Aylesbury Road  
Thame  
OX9 3AT

7 July 2003

MB/FL

Direct Line: 0121 535 2985  
Direct Fax: 0121 535 2442

Dear Sirs

**Bede Intermediate Company Limited (the "Company") – Company number: 4154919**

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 the time at 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

*Ernst & Young LLP*

Ernst & Young LLP

