



P167/2/TC/DA

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31 October 2007

4600557

The Secretary
P & C Holdings Limited
Newport Works
Forty Foot Road
Middlesbrough
TS9 1HH

Dear Sir

We hereby tender our resignation as auditors to the company with effect from 31 October 2007

For the purpose of Section 394(1) Companies Act 1985 we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully
for **BAINES JEWITT**

FRIDAY



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COMPANIES HOUSE

Partners

Geoffrey Hopper FCA
Trevor Cook FCA
Michael R Bigley FCA

Jed Lester FCA
Janet M Holden FCCA

Donald F Adams FCA
Anne L Cowley FCA

Consultants

Richard Hill FCA
Stuart J Lithgo FCA
J Howard Murray FCA

Associates

Richard A Colling FCA
Michael P R Firman FCA

A member of the
UK200Group