

Latham Crossley & Davis

CHARTERED
ACCOUNTANTS

1766632

SUMNER HOUSE, ST THOMAS'S ROAD, CHORLEY PR7 1HP TEL: 01257 272441 FAX: 01257 261754
Email: Chorley_office@lathamsgroup.co.uk

YOUR REF:

OUR REF:

B977/JD/DJB/JB/0306

10 March 1998

The Directors
B & M Bargains (Wyre) Limited
57 Poulton Street
Kirkham
PRESTON
PR4 2AL

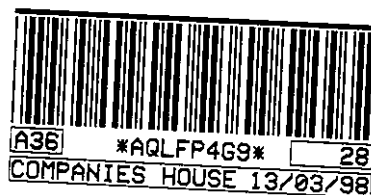
Dear Sirs

In accordance with section 392 of the Companies Act 1985, we hereby resign as auditors of the company with immediate effect. 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

Latham Crossley & Davis

LATHAM CROSSLEY & DAVIS
Chartered Accountants



KEITH SEELEY · PHILIP NUTTALL · MICHAEL COCHRANE · MARTIN KIRBY · PAUL LATHAM · JOHN REYNARD · IAN HELSBY · ANDREW REDMOND
IAN SIMMONDS · JOHN DALY · DEREK OAKLEY · JANE PARTINGTON · CLARE TAYLOR ATII · GARETH WOODWARD · ROBERT PARRY · MICHAEL REEVES

OFFICES AT MANCHESTER AND CHORLEY.
A MEMBER OF KRESTON INTERNATIONAL WITH OFFICES IN
EUROPE, AMERICA, MIDDLE EAST, FAR EAST AND AUSTRALASIA.



LATHAM CROSSLEY & DAVIS IS AUTHORISED BY THE
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES
TO CARRY ON INVESTMENT BUSINESS