

RECEIVED 27 APR 2009



BAKER TILLY

Our ref: DB/CN/SGC/BOD200

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The Directors
Boddingtons Limited
Blackwater Trading Estate
The Causeway
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CM9 4GG

22 April 2009

Dear Sirs

Boddingtons Limited

Company No. 1589762

We hereby give notice of our resignation as auditors of your company with effect from 20 April 2009. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

BAKER TILLY UK AUDIT LLP

