



3299777

CLIVE OWEN & Co LLP

CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

140 Coniscliffe Road, Darlington, Co Durham DL3 7RT

Tel 01325 349700 Fax 01325 383475 e-mail darlington@cliveowen.com www.cliveowen.com

STRICTLY CONFIDENTIAL

The Board of Directors
Thompson Christmas Company Limited
St Helens Industrial Estate
BISHOP AUCKLAND
Co Durham
DL14 9AD

T247/CPB/MEM/CM/P
19 March 2008

Dear Sirs

Thompson Christmas Company Limited (the 'Company')

In accordance with S 392 of the Companies Act 1985 (as amended) (the 'Act'), we hereby resign as auditors of the company. The resignation takes effect from the time at which you receive this letter.

In accordance with S 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

CLIVE OWEN & CO LLP

TUESDAY



A48 01/04/2008 388
COMPANIES HOUSE

Offices also at Durham & York Registered Office: 140 Coniscliffe Road, Darlington, Co Durham DL3 7RT

Partners CF Owen FCA, AW Luckett FCA, TA Doyle FCA, PA Hogan FCA, TEP, GJ Ellis FCA, NW Baldry FCA, NJ Bellerby FCA, CTA,
AI Allan FCA, CF, CP Beaumont, FCA Director PJ Edley ACA Associate Directors JA Davison FCCA, PD Taylor ACA

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants
in England & Wales Company registration no OC312218 Registered in England and Wales
Member of Kreston International, a worldwide network of independent accountants