

PricewaterhouseCoopers

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24 November 2000

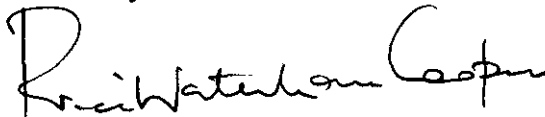
Our Ref: NYS/MLS/2411

Dear Sir

In accordance with Section 392 of Companies Act 1985 we give notice that we are resigning as auditors of the above company with immediate effect.

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

Yours faithfully



PricewaterhouseCoopers

