

**PricewaterhouseCoopers**  
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The Directors  
Powercentre Limited  
Great King Street North  
Birmingham  
B19 2LF

2003

Our ref: IPS/GC/novres

Dear Sirs,

## Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Powercentre Limited, registered number 02235556, with effect from the date of this letter.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Powercentre Limited.

Yours faithfully,



PricewaterhouseCoopers

