

PricewaterhouseCoopers
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The Directors
Martineau (GP) Limited
C/O Henderson Secretarial Services Limited
4 Broadgate
London EC2M 2DA

28 February 2003

Dear Sirs

Notice of resignation as auditors

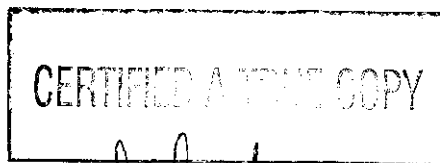
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Martineau (GP) Limited registered number 3744372 with effect from 28 February 2003.

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 Martineau (GP) Limited.

Yours faithfully

PricewaterhouseCoopers

PricewaterhouseCoopers



For and on behalf of
Henderson Secretarial Services Limited

