

The Directors  
SSD UK Limited  
Enterprise House  
Castle Street  
Worcester  
WR1 3AD

PricewaterhouseCoopers LLP  
Donington Court  
Pegasus Business Park  
Castle Donington  
East Midlands  
DE74 2UZ  
Telephone +44 (0) 1509 604000  
Facsimile +44 (0) 1509 604010  
[www.pwc.com/uk](http://www.pwc.com/uk)

1 August 2006

Dear Sirs,

In accordance with section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of SSD UK Limited, registered number 3378281 with effect from 1 August 2006.

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

Yours faithfully



PricewaterhouseCoopers LLP

