Telephone: 0171-939 3000 Telex: 884657 PRIWAT G Facsimile: 0171-403 5265

Price Waterhouse



The Board of Directors
Advanced Technologies (Cambridge) Limited
Millbank
Knowle Green
Staines
Middlesex TW18 1DY

Company Reg.No. 00098062

24 August 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 each of the companies to which this letter is addressed, with effect from 29 September 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of the companies members or creditors.

Yours faithfully

PRICE WATERHOUSE

RUS/AL/slb

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COMPANIES HOUSE 17/10/98

Chices at Aberdeen, Birm Figner, Bristor, Gardiff Econourgh, Glasgow, Hull Leeds, Leicester, London, Manchester, Middlesprough, Newcapte, Nutringham, St. Abans, Sputnamptor, and Alinosor

The partnership significal Lilate of business is as Southward Towers, 32 London Bridge Street, London SE1 95% where a list of the partners in arres is available for inspection