

PricewaterhouseCoopers 89 Sandyford Road Newcastle upon Tyne NE99 IPL Telephone +44 (0) 191 232 8493 Facsimile +44 (0) 191 261 9490 Direct Phone +44 (0) 191 269 4029 Direct Fax +44 (0) 191 269 3234

The Directors
Expamet U.K. Limited
Clifton House
83/89 Uxbridge Road
Ealing
London
W5 5TA

20 January 2003

Our ref: RDM/NA

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 Expamet U.K. Limited, registered number 197900 with effect from 30 January 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 Expannet U.K. Limited.

Yours faithfully

PricewaterhouseCoopers

AGE 25/03/03

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.