

The Directors
XRO Limited
6 Connaught Place
London
W2 2EZ

27 February 2003

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Dear Sirs

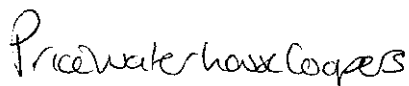
Notice of resignation as auditors

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 XRO Limited, registered number 324504 with effect from 27 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 XRO Limited.

Yours faithfully



PricewaterhouseCoopers

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