

PricewaterhouseCoopers

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Private and Confidential

The Directors
Dorsman Estates Co. Limited
Atlantic House
Tyndall Street
Cardiff
CF1 5BE

24 November 1999

Dorsman Estates Co. Limited (Registered number 368352)

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 Dorsman Estates Co. Limited with effect from 24 November 1999.

Statutory notice under Section 394

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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 Dorsman Estates Co. Limited.

Yours faithfully

PricewaterhouseCoopers

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