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The Directors  
Signature Industries Limited  
Tom Cribb Road  
Thamesmead  
London  
SE28 0BH

5 February 2003

Our ref: LLP6

692587

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.

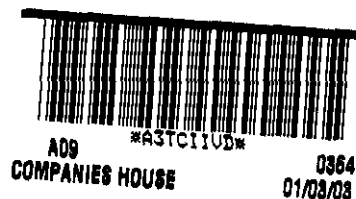
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Signature Industries Limited, registered number 02800561 and its subsidiary listed in the attached appendix with immediate effect.

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 Signature Industries Limited and its subsidiary listed in the attached appendix.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers



Appendix

Subsidiary name	Registered number
Keyswitch Varley Limited	00692587