PRICEWATERHOUSE COPERS 18

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RWS Agency Limited 3b Devonshire Square London EC2M 4YA

13 January 1999

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Frice water house Corper

PricewaterhouseCoopers

