

PricewaterhouseCoopers
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The Directors

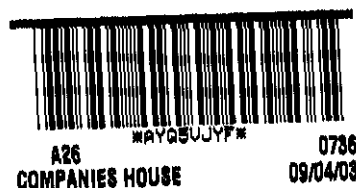
~~Mardis Ltd (00973030)~~
~~Lancaster University Developments Ltd (02816954)~~
~~Lancaster University Business Enterprises Ltd (00968581)~~
~~Lancaster University Residences I Ltd (02760507)~~
~~Lancaster University Residences II Ltd (02760502)~~
~~Lancaster University Residences III Ltd (02792294)~~
~~Lancaster University Enterprises Ltd (02917845)~~
~~Landec Ltd (02763611)~~
~~Lancaster University Library Services Ltd (02333088)~~
~~Lancord Ltd (00983224)~~
~~Besres Campus Plc (02459004)~~
~~Pinecrest Developments Ltd (02941425)~~
~~Lancaster University Network Services Ltd (04311892)~~

University House
Lancaster University
Lancaster
LA1 4YW

26 March 2003

Our ref: LnovLLP6/GDD/jct

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 to the companies set out above.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies set out above, with effect from 27 March 2003.

PRICEWATERHOUSECOOPERS

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 the companies set out above.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers