

PricewaterhouseCoopers
10 Bricket Road
St Albans AL1 3JX
Telephone +44 (0) 1727 844155
Facsimile +44 (0) 1727 845039

The Directors
Axus UK Limited and ACR Limited
900 Pavilion Drive
Northampton Business Park
Northampton Shire
NN4 7HA

27 March 2003

Our Ref: LLP 6

Dear Sirs,

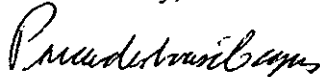
Notice of resignation as auditors

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 Axus UK Limited, registered number 00998712 and ACR Limited, registered number 00985677 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 Axus UK Limited and ACR Limited.

Yours faithfully,



PricewaterhouseCoopers

