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The Directors
TBI (Bristol) Limited
159 New Bond Street
LONDON
W1Y 9PA

21 June 1999

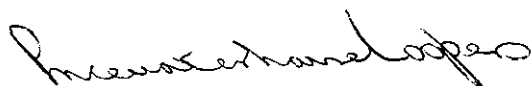
Our ref: KAW/CG

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of TBI (Bristol) Limited with effect from 21 June 1999.

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 that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



PricewaterhouseCoopers

