

PricewaterhouseCoopers  
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The Directors  
Companies listed in appendix  
Victoria Road  
Leeds  
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LS11 5UG

8 January 2003

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 the companies as detailed in the appendix to this letter, with effect from 17 January 2003.

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 as detailed in the appendix to this letter.

Yours faithfully,

*PricewaterhouseCoopers*

PricewaterhouseCoopers



## **Appendix**

<b>Company Name</b>	<b>Company Number</b>
Unistrut Limited	1050870
Unistrut Europe Limited	1974598
Unistrut Holdings Limited	882312
Tyco Fire Products Manufacturing Limited	1841522
Spraysafe Automatic Sprinklers Limited	1050090
Ancon Limited	210138
Tyco European Metal Framing Limited	3704354
Tyco Building Services Products (UK) Limited	2559027