

PricewaterhouseCoopers
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The Directors
Cassell Plc
Wellington House
125 Strand
London
WC2R 0BB

16 December 1998

Reference: AJBR/AMB/EP4.087/x38497

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Cassell Plc with effect from 16 December 1998.

Statutory notice under Section 394

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 Cassell Plc.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers

