

PricewaterhouseCoopers
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Birmingham B4 6JT
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The Directors
ASTRAC Holdings Limited
The Innovation Centre
Warwick Technology Park
Warwick
CV34 6UW

24 February 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 ASTRAC Holdings Limited, registered number 04218726, and subsidiary company with effect from 26 February 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 ASTRAC Holdings Limited and subsidiary company (as attached).

Yours faithfully,


PricewaterhouseCoopers



Appendix – ASTRAC Holdings Limited subsidiary

Name:

Registered number:

▪ **ASTRAC Limited**

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