

PricewaterhouseCoopers LLP
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The Directors
H&C Acquisitions Limited
Elementis House
56 Kingston Road
Staines
TW18 4ES

29 June 2004

2193956.

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 H&C Acquisitions Limited, registered number 2193956 with effect from 29 June 2004.

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 H&C Acquisitions Limited.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

