

2195804

The Directors
MVM Planning Limited
Arndale Court
Headingley
Leeds
LS6 2UJ

20 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 MVM Planning Limited registered number 2195804 with effect from 20 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 MVM Planning Limited.

Yours faithfully



PricewaterhouseCoopers

PricewaterhouseCoopers

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