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The Directors
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27 April 2005

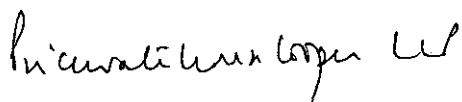
Dear Sirs

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 WRG Environmental Limited registered number 2206141, with effect from today's date.

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 WRG Environmental Limited.

Yours faithfully



PricewaterhouseCoopers LLP

