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*Price Waterhouse*



13 August 1998

The Directors  
Oxford Brookes Enterprises Ltd  
c/o Jim Bradshaw  
Deputy Vice-Chancellor, Finance and Marketing  
Oxford Brookes University  
Headington Hill Campus  
Oxford OX3 0BP

Dear Sirs

**OXFORD BROOKES ENTERPRISES LTD – EXTERNAL AUDIT  
APPOINTMENT**

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers 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 Oxford Brookes Enterprises Ltd with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Price Waterhouse*

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