

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

Abacus Court  
6 Minshull Street  
Manchester M1 3ED

telephone (0161) 236 9191  
facsimile (0161) 247 4000

cables Colybrand Manchester  
telex 887474 COLYRN G

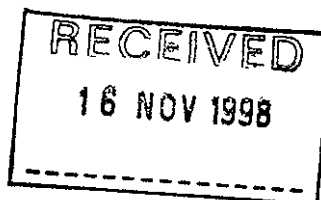
**Attachment II**

your reference

our reference  
RDG/mpd

2566333.

The Directors  
Greater Manchester Waste Limited  
P0 Box 515  
Higher Swan Lane  
BOLTON  
BL3 3WW



13 November 1998

Dear Sirs

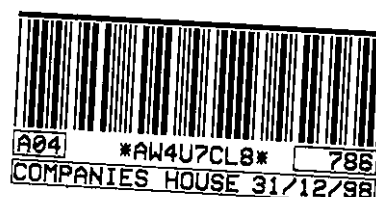
**G M Sites Limited**

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

Yours faithfully

*Coopers & Lybrand*

**Coopers & Lybrand**



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

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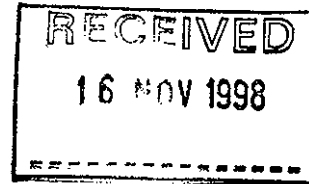
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**Attachment I**

your reference

our reference  
RDG/mpd

The Directors  
Greater Manchester Waste Limited  
PO Box 515  
Higher Swan Lane  
BOLTON  
BL3 3WW



14 September 1998

Dear Sirs

**G M Sites Limited**

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 the above company with effect 14 December 1998.

Yours faithfully

A handwritten signature in cursive script, appearing to be "C+L".

**Coopers & Lybrand**

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