

PricewaterhouseCoopers

101 Barbirolli Square
Lower Mosley Street
Manchester M2 3PW
Telephone +44 (0) 161 245 2000
Facsimile +44 (0) 161 245 2910
Direct Fax +44 (0) 161 245 2909

The Directors
Greater Manchester Sites Limited
PO Box 151
Higher Swan Lane
Bolton
BL3 3WW

29 May 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 Greater Manchester Sites Limited, registered number 2566333 with immediate effect.

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 Greater Manchester Sites Limited.

Yours faithfully



PricewaterhouseCoopers

