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**Deloitte
& Touche**

19 December 2002

The Board of Directors
Damhead Creek Limited
Equitable House
47 King William Street
London EC4R 9JD

— 2675504

Attention: Annabel Moulton

Sir/Madam,

We are in receipt of your letter dated 17 December 2002 and would like to inform you that we resign as auditors of Damhead Creek Limited with effect from 19 December 2002.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the members or creditors of the company.

We would like to take this opportunity to thank you for the co-operation and assistance given to us during our tenure as auditors of the Company.

Yours faithfully,

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Abandon, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, Reading, St Albans and Southampton.

Principal place of business of which a list of partners is available: 15 Abchurch Lane, London EC4A 3DF