

business assurance business recovery and insolvency corporate finance management consulting tax and human resource advice Temple Court 35 Bull Street Birmingham B4 6JT

telephone (0121) 265 5000 facsimile (0121) 265 5050

2678223

your reference

our reference AGC/SA/NGG10a

The Directors
NGC Leasing Limited
185 Park Street
London
SE1 9DY

21 September 1998

## Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July, 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 NGC Leasing Limited with effect from 24 September 1998.

Yours faithfully

Coopers & Lybrand

Coopers & Lybrard.

