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**Coopers
& Lybrand**

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CG020199EJ

The Directors
Tyseley Waste Disposal Limited
James Road
Tyseley
Birmingham
B11 2BA

17 February 1999

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as joint auditors of Tyseley Waste Disposal Limited with effect from 19 August 1998.

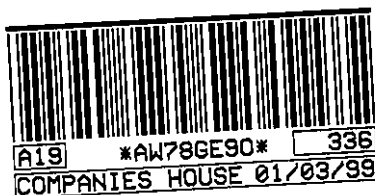
Statutory notice under Section 394

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 Tyseley Waste Disposal Limited.

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, 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.

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