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The Directors
CFS Independent Limited
2 Fisher Street
London
WC1R 4QA

PricewaterhouseCoopers
Southwark Towers
32 London Bridge Street
London SE1 9SY

Telephone +44 (0) 20 7583 5000 Facsimile +44 (0) 20 7378 0647

11 October 2000

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 auditors of CFS Independent Limited, registered number 2960433 with immediate effect.

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 CFS Independent Limited.

Yours faithfully,

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PricewaterhouseCoopers

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COMPANIES HOUSE 30/10/00

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.