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The Directors
Newquest (Lancashire) Limited
58 Church Street
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7 July 2005

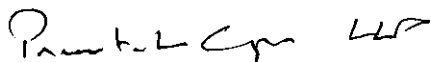
Dear Sirs

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 Newquest (Lancashire) Limited, registered number 3102566, with effect from 7 July 2005.

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 Newquest (Lancashire) Limited.

Yours faithfully



PricewaterhouseCoopers LLP

