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The Directors
Capitol Park Leeds Limited
Sterling House
Capitol Boulevard
Capitol Park
Leeds
LS27 0TS

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 Capitol Park Leeds Limited and its subsidiary undertaking Sterling Capital Park Leeds plc, registered number 4523848 and 3203845 respectively with effect from 19 December 2003.

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 Capitol Park Leeds Limited or its subsidiaries.

Yours faithfully,

PricewaterhouseCoopers LLP

