

**PricewaterhouseCoopers**

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The Directors  
CALA (ESOP) Trustees Limited  
5 Mid New Cultins  
Edinburgh  
EH1 4DU

0325 2135

25 February 2003

Dear Sirs

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 CALA (ESOP) Trustees Limited (registered number 03252135) with effect from 25 February 2003.

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 CALA (ESOP) Trustees Limited.

Yours faithfully

*PricewaterhouseCoopers*

PricewaterhouseCoopers

