

The Directors  
Kelido Limited  
28-30 Richfield Avenue  
Reading  
Berkshire  
RG1 8BJ

13 January 2003

Our ref: PDA/MSLnovres

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 Kelido Limited, registered number 3359843, with effect from the date of this letter.

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 Kelido Limited.

Yours faithfully,

  
PricewaterhouseCoopers

