

PricewaterhouseCoopers
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The Directors
Xchanging Limited
6th Floor
22 Billiter Street
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18 February 2003

Our ref: MHP/PS/LLP6

Dear Sirs

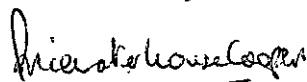
Notice of resignation as auditors

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 Xchanging Limited, registered number 03616858 and its subsidiaries (see attached appendix) with immediate effect.

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 Xchanging Limited and its subsidiaries.

Yours faithfully



PricewaterhouseCoopers

