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PricewaterhouseCoopers LLP  
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**Private and Confidential**

The Directors  
eBay UK Limited  
Unit 6 Dukes Gate  
Acton Lane  
Chiswick  
London  
W4 5DX

30 January 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 eBay UK Limited, registered number 3726028, with effect from the date of your proposed Board Resolution.

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 eBay UK Limited.

Yours faithfully,

*PricewaterhouseCoopers*

PricewaterhouseCoopers

