

The Directors
Kinetech International Limited
Hill House
Heron Square
Richmond
Surrey
TW9 1EP

FAO: Juliet Dearlove

26 February 2003

Dear Sirs

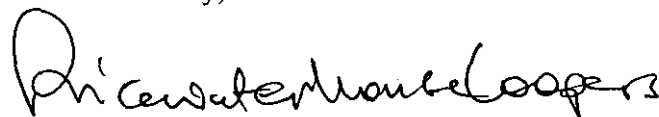
Notice of resignation as auditors

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 from the companies listed in the attached Appendix with effect from 24 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 the companies listed in the attached Appendix.

Yours faithfully,



PricewaterhouseCoopers

PricewaterhouseCoopers

Southwark Towers
32 London Bridge Street
London SE1 9SY
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652
Direct Phone + 44 (0) 20 7212 5304
Direct Fax + 44 (0) 20 7213 3321



The Directors, Kinetech International Limited
26 February 2003

APPENDIX

NOTICE OF RESIGNATION AS AUDITORS:

Kinetech International Limited
Kinetech Holdings Limited
Kinetech Limited
Kinetech Services (UK) Limited
Kinetech Services (Europe) Limited

COMPANY NUMBER:

4006160
4001084
3810754
4001093
4027320