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The Directors
NDR (Holdings) Limited
No. 2 Golden Cross
220 Chester Street
Aston
Birmingham
B6 4AH

19 April 2005

Our ref: TG/LKA

Dear Sirs

NDR (HOLDINGS) LIMITED ("THE COMPANY")

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of NDR (Holdings) Limited, registered number 04087584 with effect from the date of acceptance 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 NDR (Holdings) Limited.

Yours faithfully



PricewaterhouseCoopers LLP

