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The Directors
TDWSCH Holding Company Limited
Exchange Court
Duncombe Street
Leeds
West Yorkshire
LS1 4AX

13 February 2004

Our ref: ACM/MK

Dear Sirs

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 TDWSCH Holding Company Limited, registered number 4129061 with effect from 13 February 2004.

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 TDWSCH Holding Company Limited.

Yours faithfully,

Pricewaterhouse Coopers LLP

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