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The Directors  
G.P.E (Burnley) (No.2) Nominee Limited ("Company")  
Knighton House  
56 Mortimer Street  
London W1W 7RT

16 November 2001

DC/GWR/RGS/STB

Dear Sirs,

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the Company with immediate effect.

We confirm that we have no claims against the Company for fees, compensation or otherwise and that the Company is not in any way obligated or indebted to us.

In accordance with section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,

*Ernst & Young LLP*

Ernst & Young LLP

