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9 July 2004

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Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation of auditors with effect from 9 July 2004.

In accordance with Section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation that should be brought to the attention of the members or the creditors of any of the companies.

Yours faithfully

Ernst & Young LLP United Kingdom

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#AIQTXX27# 0253
COMPANIES HOUSE 24/07/04

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