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The Directors
WRG (Midlands) Limited
Greengairs Landfill
Meikle Drumgray Road
Greengairs
Airdrie, Lanarkshire
ML6 7TD

27 April 2005

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 WRG (Midlands) Limited registered number SC43286, with effect from today's date.

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 WRG (Midlands) Limited.

Yours faithfully



PricewaterhouseCoopers LLP

