

Scotland and Northern Ireland Region - Edinburgh Ten George Street Edinburgh EH2 2DZ

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PRIVATE AND CONFIDENTIAL

The Directors Melville Street Leasing (Edinburgh) Limited ("the Company") (Registered Number 59678) 4 Melville Street Edinburgh

8 November 1999

HB/06262/SH/JAP

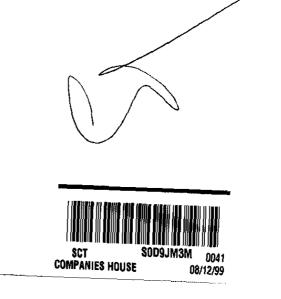
Dear Sirs

In accordance with s392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the Company with effect from 15th June 1999.

In accordance with s394(i) 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

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