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The Directors  
Tawse Ellon (Haulage) Limited  
Greengairs Landfill  
Meikle Drumgray Road  
Greengairs  
Airdrie, Lanarkshire  
ML6 7TD

27 April 2005

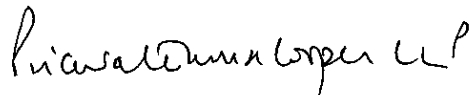
Dear Sirs

## 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 Tawse Ellon (Haulage) Limited registered number SC69253, 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 Tawse Ellon (Haulage) Limited.

Yours faithfully



PricewaterhouseCoopers LLP

