

business assurance business recovery and insolvency corporate finance management consulting

tax and human resource advice

Benson House 33 Wellington Street Leeds LS1 4JP telephone (0113) 289 4000 facsimile (0113) 289 4460

cables Colybrand Leeds telex 887474 COLYRN G

your reference
LS11/Provident/AN
our reference

THE BOARD OF DIRECTORS
First Tower LP (2) Limited
Colonnade
Sunbridge Road
BRADFORD
BD1 2LQ

125164.

18 September 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of First Tower LP (2) Limited with immediate effect.

Yours faithfully

Coopers & Lybrand



