

Our Ref: KJG/AVE/S2298

13 December 2000

The Directors  
Scottish Prudential Holdings Limited  
Strand House  
Strand Street  
Poole  
Dorset  
BH15 1JD

**HORWATH  
CLARK WHITEHILL**

*Chartered Accountants*

A member of Horwath International

25 New Street Square

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Dear Sirs

**Scottish Prudential Holdings Limited  
Company No 135692**

In accordance with the requirements of Section 392 of the Companies Act 1985 and at your request, we formally resign as auditors with effect from 13 December 2000.

For the purposes of Section 394 of the Act, we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to delivery a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully

*Horwath Clark Whitehill*

**Horwath Clark Whitehill**

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