

**PricewaterhouseCoopers**

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The Directors  
Catchment Tay Limited  
152 Bath Street  
Glasgow  
G2 4TB

Notice of resignation of auditors for:  
Catchment Highland Limited  
Company Number: SC163036

17 March 2003

Dear Sirs,

**Notice of resignation as auditors**

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

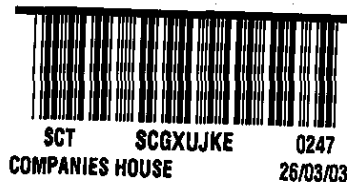
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Catchment Tay Limited and its subsidiary undertakings on the attached list, registered number SC186492 with effect from 26 March 2003.

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 Catchment Tay Limited.

Yours faithfully,



PricewaterhouseCoopers



**Appendix 1 – List of subsidiaries**

Companies also registered at 152 Bath Street Glasgow G2 4TB:

Catchment Tay Holdings Limited	SC186500
Catchment Highland Limited	SC163036
Catchment Limited	SC163035