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The Directors  
SP Dataserve Limited  
1 Atlantic Quay  
Glasgow  
G2 8SP

Sc 215842

21 November 2006

Our ref AW

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 SP Dataserve Limited, registered number SC215842 with effect from 21 November 2006

## Statutory notice under Section 394

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 SP Dataserve Limited

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

