

PricewaterhouseCoopers
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The Directors
Johnson Group Management Services Limited
Mildmay Road
Bootle
Merseyside
L20 5EW

18 February 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 Johnson Group Management Services Limited, registered number 00019418 with effect from 18 February 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 Johnson Group Management Services Limited.

Yours faithfully,



PricewaterhouseCoopers

