

The Registrar of Companies
21 Bloomsbury Street
London
WC1B 3XD

2 March 2001

WB/GD/FG

Dear Sir

**Notice of resignation as auditors – Brymill Limited
Company No. 170564**

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Brymill Limited with effect from 2 March 2001.

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 Brymill Limited.

Yours faithfully

Ernst & Young

Ernst & Young

