PRICEWATERHOUSE COPERS @

1658222

The Directors
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22 June 2001

Our ref: caa/anthonybest\2206a

Dear Sirs

Notice of resignation as auditors

In accordance with Section 293 of the Companies Act 1985, we give notice that we are resigning as auditors of Anthony Best Dynamics Limited, registered number 1658222 with effect from 22 June 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 Anthony Best Dynamics Limited.

Yours faithfully For and on behalf of PricewaterhouseCoopers

D.J. Turson

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