

The Directors  
GAD Estates Limited  
Brailsford Hall  
Brailsford  
Derbyshire  
DE6 3BU

**PricewaterhouseCoopers**  
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8 March 1999

Reference: MJR/DT/JA/7351g

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of GAD Estates Limited, registered number 01703423 with effect from 8 March 1999.

Yours faithfully



**PricewaterhouseCoopers**

