

**PricewaterhouseCoopers**  
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76 Milton Street  
Nottingham NG1 3QY  
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The Directors  
MacLellan Group plc  
Enterprise House,  
Chamber Court,  
Castle Street,  
Worcester,  
WR1 3AD

24 February 2003

Dear Sirs,

**Notice of resignation as auditors:**

**MacLellan Group plc - 2279581**

**Excellence Limited - 2010631**

**Excellence Support Services Limited -1262571**

**Corporate Clean Limited - 1777268**

**Two Flags Connect Business Services Limited - 3516054**

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 the companies detailed above, with effect from 25 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 the companies listed above.

Yours faithfully,

  
PricewaterhouseCoopers

