

PricewaterhouseCoopers
Victoria House
76 Milton Street
Nottingham NG1 3QY
Telephone +44 (0) 115 947 3000
Facsimile +44 (0) 115 947 2660

The Directors
Sermatech Repair Services Limited
High Holborn Road
Codnor
Ripley
Derbyshire
DE5 3NW

10 February 2003

2032921

Dear Sirs,

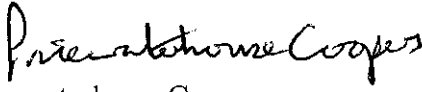
Notice of resignation as auditors

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 Sermatech Repair Services Limited, registered number 02032921 with effect from 11 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 Sermatech Repair Services Limited.

Yours faithfully,


PricewaterhouseCoopers

