

PricewaterhouseCoopers
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The Directors
Pentland Aviation Fuelling Services Limited
Conoco Centre
Warwick Technology Park
Gallows Hill
Warwick
CV34 6DA

18 November 2002

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Pentland Aviation Fuelling Services Limited, registered number 02544586 with effect from 18 November 2002.

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 Pentland Aviation Fuelling Services Limited.

Yours faithfully



PricewaterhouseCoopers

