

2630920

27 January 2004

Board of Directors
Viridor Waste (Bristol) Limited
Peninsula House
Rydon Lane
Exeter EX2 7HR

SG/ks/1293

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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 Viridor Waste (Bristol) Limited, registered number 02630920, with effect from the time at which you receive this letter.

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 attention of the shareholders or creditors of Viridor Waste (Bristol) Limited.

Yours faithfully



Ernst & Young LLP



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