

PricewaterhouseCoopers  
Temple Court  
35 Bull Street  
Birmingham B4 6JT  
Telephone +44 (0) 121 265 5000  
Facsimile +44 (0) 121 265 5050

The Directors  
NEC Finance plc  
Birmingham  
B40 1NT

20 June 2003

Dear Sirs,

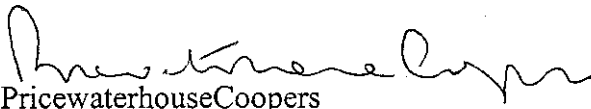
**Notice of resignation as auditors**

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 NEC Finance plc, registered number 2652843, with effect from 5 September 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 NEC Finance plc.

Yours faithfully,

  
PricewaterhouseCoopers

