

**PricewaterhouseCoopers**  
89 Sandyford Road  
Newcastle upon Tyne NE99 1PL  
Telephone +44 (0) 191 232 8493  
Facsimile +44 (0) 191 261 9490  
Direct Phone +44 (0) 191 269 3218

The Directors  
A-Belco (Holdings) Limited  
Jubilee Industrial Estate  
Ashington  
Northumberland  
NE63 8UG

12 February 2003

Ref: AJW/JH/Ref 2

Dear Sirs

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 A-Belco (Holdings) Limited, registered number 4212515, A-Belco Limited, registered number 2769705, and A-Belco Property Limited, registered number 3802356, with effect from 12 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 A-Belco (Holdings) Limited, A-Belco Limited or A-Belco Property Limited.

Yours faithfully



PricewaterhouseCoopers

