

The Directors
Carlisle Staffing Services Limited
St Florian House
Milton Road
Wokingham
Berkshire
RG40 1EN

17th March 2003

Dear Sirs,

Notice of resignation as auditors


Carlisle Staffing Services Limited (registered number 2849488)

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 the company with effect from the date of 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 notice of the shareholders or creditors of the company.

Yours faithfully



PricewaterhouseCoopers

PricewaterhouseCoopers

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