

PricewaterhouseCoopers LLP
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The Directors
ACN European Services Limited
Royex House
Aldermanbury Square
London
EC2V 7HR

3650246

10 May 2004

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 ACN European Services Limited registered number 03650246 with effect from the above date.

Statutory notice under Section 394

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 ACN European Limited.

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



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