

PricewaterhouseCoopers

Southwark Towers 32 London Bridge Street London SEI 9SY Telephone +44 (0) 20 7583 5000 Facsimile +44 (0) 20 7822 4652 Direct Phone 020 7804 2463 Direct Fax 020 7212 5280

The Directors Martineau (GP) Limited C/O Henderson Secretarial Services Limited 4 Broadgate London EC2M 2DA

28 February 2003

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 Martineau (GP) Limited registered number 3744372 with effect from 28 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 Martineau (GP) Limited.

Yours faithfully

Price water have logges

PricewaterhouseCoopers

For and on behalf of

Henderson Secretarial Services Limiteu

COMPANIES HOUSE

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY, Lists of the partners' names are available for inspection at those places.