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PricewaterhouseCoopers 10 Bricket Road St Albans AL1 3JX Telephone +44 (0) 1727 844155 Facsimile +44 (0) 1727 845039

The Directors
Hertfordshire Business Centre Limited
45 Grosvenor Road
St Albans
HERTS
AL1 3AW

7 February 2003

Our Ref: LLP 6

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 Hertfordshire Business Centre Limited, registered number 2763292, and its subsidiaries listed in the attached Appendix, with immediate effect.

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 Hertfordshire Business Centre Limited.

Yours faithfully,

PricewaterhouseCoopers

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Appendix

Company Name Company Number

Hertfordshire Business Centre Services Ltd 3366769 Exemplas Ltd 4106751