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The Directors  
Xchanging Procurement Services (Holdco) Limited  
Warwick House PO BOX 87  
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Hampshire  
GU14 6YU

18 February 2003

Our ref: MHP/PS/LLP6

Dear Sirs

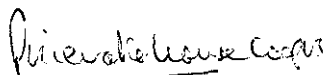
## Notice of resignation as auditors

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 Xchanging Procurement Services (Holdco) Limited, registered number 04220016 and its subsidiary (see 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 Xchanging Procurement Services (Holdco) Limited and its subsidiary.

Yours faithfully



PricewaterhouseCoopers

