

PricewaterhouseCoopers
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Private and Confidential

The Directors
WPD 1957 Limited
Avonbank
Feeder Road
Bristol
BS2 0TB

8 August 2003

Our ref: ADM/RD/SR

Dear Sirs

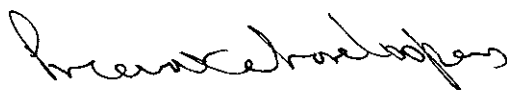
Notice of resignation as auditors
WPD 1957 Limited 4240852

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 WPD 1957 Limited with effect from 8 August 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 WPD 1957 Limited.

Yours faithfully



PricewaterhouseCoopers

