

PricewaterhouseCoopers
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The Directors
3K+V Limited
12 Plumtree Court
London
EC4A 4HT

13 December 2002

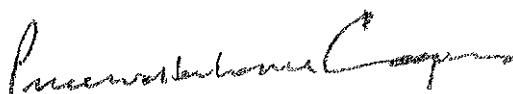
Dear Sirs

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 3K + V Limited 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 3K + V Limited.

Yours faithfully



PricewaterhouseCoopers

